

OFFERED BY COUNCILORS BENJAMIN J. WEBER, BRIAN WORRELL, RUTHZEE LOUIJEUNE, MEJIA, AND PEPÉN



CITY OF BOSTON

IN THE YEAR TWO THOUSAND TWENTY FIVE

**RESOLUTION IN SUPPORT OF HD.4422,
“AN ACT RELATIVE TO PROPERTY TAX CLASSIFICATION,
THE SENIOR HOMEOWNER PROPERTY TAX EXEMPTION,
AND THE PERSONAL PROPERTY TAX EXEMPTION”**

- WHEREAS,** On December 3, 2025, the Mayor notified the Council that residential property owners are projected to see a spike in their tax bills for FY26, which will be mailed to taxpayers by January 1, 2026; *and*
- WHEREAS,** Last fiscal year, the average single family homeowner experienced a 10.4 percent increase in their property tax bill. Without legislative intervention at the state level this year, the average single family homeowner is projected to see a 13 percent increase in their property taxes, equivalent to paying \$780 more, while commercial property tax bills for the average Class A office building are projected to decrease by 4.4 percent, equivalent to paying \$210,000 less in property taxes in 2026; *and*
- WHEREAS,** The Massachusetts House of Representatives and the Boston City Council have been supportive of efforts to reduce the tax burden on residential property owners by temporarily slowing the rate of decrease of commercial property taxes. In 2024, the Boston City Council and House of Representatives voted twice to approve a home rule petition that would have shifted the percentage of property taxes that could have been recovered from commercial properties. First, in June 2024, then again in October 2024, after Mayor Wu negotiated compromise legislation with Boston business leaders. Although the compromise legislation received a second round of approvals through the City Council and the State House, it never received a vote before the State Senate; *and*
- WHEREAS,** In January 2025, Mayor Wu refiled a home rule petition regarding property taxes with the City Council that provided immediate and temporary relief for residents with the same measures agreed upon by business groups through compromise legislation the City Council and the State House approved in October 2024.
- WHEREAS,** In addition, the home rule petition included provisions to provide for residential tax rebates if the tax rate is not adjusted, and, following the advocacy of the City Council, the home rule petition also increased exemptions to support small businesses and seniors. The home rule petition was passed by the City Council in February 2025 by a 12-1 vote.
- WHEREAS,** On February 13, 2025, State Representatives Rob Consalvo and Russell Holmes filed HD.4422, *An Act relative to property tax classification, the senior homeowner property tax exemption, and the personal property tax exemption,*

which would shift a larger share of the tax burden away from homeowners, seniors and small business owners onto commercial property owners and expand the eligibility criteria for the senior tax relief program, and increase the exemption on personal property for small businesses. HD.4422 was referred to the Committee on Revenue in March, but cannot be considered without approval from the Senate leadership; *and*

WHEREAS, In this current affordability crisis and with the loss of benefits and funding from the federal government, forcing seniors and others on fixed incomes to shoulder the burden of this tax increase, while commercial property owners are dealt large tax cuts, could be devastating. The Boston City Council should now stand with our residents and demand action on HD.4422 to soften the blow before property tax bills are sent to landlords and homeowners; ***NOW, THEREFORE BE IT***

RESOLVED: That the Boston City Council supports the immediate passage of HD.4422 to protect Boston residents from a spike in residential property taxes; ***AND BE IT FURTHER***

RESOLVED: That the City Clerk is hereby requested to transmit a copy of this resolution to the Committee on Revenue and the Boston delegation of the Massachusetts State Senate.

Filed on: December 10, 2025