

OFFERED BY COUNCILORS WORRELL, JULIA MEJIA, ERIN MURPHY,  
FERNANDES ANDERSON, FITZGERALD, FLYNN, LOUIJEUNE, PEPÉN,  
SANTANA, WEBER



## CITY OF BOSTON

IN THE YEAR TWO THOUSAND TWENTY FIVE

### HOME RULE PETITION

- WHEREAS,** Boston has 82,036 residents age 65 and older, of its 675,647 residents, according to the U.S. Census Bureau; *and*
- WHEREAS,** Seniors are more likely to be on a fixed income and have paid off their mortgage payments, thus meaning they are paying their property tax bill directly to the city each quarter; *and*
- WHEREAS,** As of 2022, the Assessing Department noted there were fewer than 1,000 seniors enrolled in the income-and-asset-restricted senior exemption despite there being more than 4,000 eligible seniors, and enrollment was expected to double if the asset-adjusted exemption passed; *and*
- WHEREAS,** Boston has seen residential property taxes rise an average of 8.8% for the prior six fiscal years, thus increasing the cumulative financial burden felt by seniors; *and*
- WHEREAS,** The City Council voted on March 2, 2022, in favor of a home-rule petition that included a section regarding expanding the senior homeowner property tax exemption; *and*
- WHEREAS,** This City Council voted on March 27, 2024, with 10 votes in favor of resolution reaffirming support for a home-rule petition that included a section regarding expanding the senior homeowner property tax exemption; *and*
- WHEREAS,** The State expanded the veterans homeowner property tax exemption in August 2024, which the City has enacted for FY26; *and*
- WHEREAS,** Boston seniors need urgent tax relief; ***NOW, THEREFORE BE IT***
- ORDERED:** That a petition to the General Court, accompanied by a bill for a special law relating to the City of Boston to be filed with an attested copy of this Order be, and hereby is, approved under Clause One (1) of Section Eight (8) of Article Two (2), as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, provided that the Legislature may reasonably vary the form and

substance of the requested legislation within the scope of the general public objectives of this petition.

**PETITION FOR A SPECIAL LAW RE: AN ACT RELATIVE TO SENIOR HOMEOWNER PROPERTY TAX EXEMPTION**

SECTION 1. Notwithstanding clause 41C of section 5 of chapter 59 or any other general or special law to the contrary, with respect to real property in the City of Boston the following factors determining exemption for real property under clause 41C of section 5 of chapter 59 shall be adjusted as follows: (1) increasing the sum of \$500 contained in the first sentence of clause 41C to \$1,500; (2) increasing the amounts contained in subclause (B) of said first sentence whenever they appear in said subclause from \$13,000 dollars and from \$15,000 dollars to fifty percent of Area Median Income as adjusted for household size, as is published annually by the U.S. Department of Housing and Urban Development, as required by Section 8 of the Federal Housing Act of 1937 (42 USC Section 1437f), as amended, and the relevant year of the calculation shall be the most recent figure available as of July 1 of the start of the fiscal year to which the exemption is sought; and (3) increasing the amounts contained in subclause (C) of said first sentence whenever they appear in said subclause from \$28,000 dollars to not more than \$80,000 and from \$30,000 to not more than \$110,000. These adjustments shall not be further modified by the second sentence of clause 41C of section 5 of chapter 59.

SECTION 2.

The provisions of this act are severable and if any provision, or portion thereof, should be held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect the remaining provisions, which remain in full force and effect.

SECTION 3.

This act shall take effect upon its passage.

Filed on: January 6, 2025