



BOSTON CITY COUNCIL

Committee on Ways and Means
Mark Ciommo

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REPORT OF COMMITTEE CHAIR

December 3, 2021

Dear Councilors:

The Committee on Ways and Means was referred the following docket for consideration:

Docket #1210, Message and order authorizing the City of Boston to extend the local option first adopted in 2012 that offers members of the Massachusetts National Guard and reservists on active duty in foreign countries a real and personal property tax exemption of up to 100% of the total assessed.

This matter was sponsored by Mayor Michelle Wu and referred to the Committee on December 1, 2021. The Committee held a public hearing on this docket on December 3, 2021.

Summary of Legislation

Docket #1210 would authorize the City of Boston to adopt a local option that allows the City to provide a property tax exemption up to 100% to homeowners who are active members of the National Guard or Military Reserve serving in a foreign country during the fiscal year. Initially adopted in 2012, Massachusetts General Laws requires City Council action to extend this tax relief program every two years.

Information Received at Hearing

Commissioner Nicholas Arieniello of the Assessing Department for the City of Boston testified at the hearing in support of the docket. He explained that passage of this docket would reauthorize the City of Boston to grant a property tax exemption of up to 100 percent to qualifying homeowners. Qualifying homeowners include members Massachusetts National Guard and reservists that have served overseas during the past fiscal year. He explained that this program has been reauthorized by the Council every two years since its initial adoption in 2012. In FY21, there have been no tax exemptions processed through this program compared to seven exemptions which were issued in FY20.

The Commissioner discussed spreading awareness for this and other tax relief programs through the Assessing Department which includes information provided by the Taxpayer Referral Assistance Center, notices sent out with third quarter tax bills, information available online, and coordination with the Veterans Services Department.

Committee Chair Recommended Action

As Chair of the Committee on Ways and Means, I recommend moving the listed docket from the Committee to the full Council for discussion and formal action. At that time, my recommendation to the full Council will be that the matter **OUGHT TO PASS**.

A handwritten signature in black ink, appearing to read 'Kenzie Bok', with a horizontal line underneath.

Kenzie Bok, Chair
Committee on Ways and Means