



OFFERED BY COUNCILOR ED FLYNN

**CITY OF BOSTON
IN CITY COUNCIL**

IN THE YEAR TWO THOUSAND AND TWENTY-FIVE

ORDER OF COUNCILOR FLYNN

- WHEREAS:** There have been a series of reports in the media expressing concerns about assessing practices in the City of Boston, specifically as it relates to the assessment of office towers; *and*
- WHEREAS:** On February 10, 2025, the Boston Business Journal (BBJ) published an article by reporter Greg Ryan that featured a prominent local tax attorney claiming that “assessing officials are illegally raising building values if their owners have an appeal before the state board,” which the city denied. In the same article, that same tax attorney claimed the the city was making “income value adjustment” to properties that have open tax abatement appeals, which increased the values, and therefore taxes, above the property’s fair cash value; *and*
- WHEREAS:** On May 4, 2025, a column for Banker & Tradesman written by Scott Van Voorhis reported that a different prominent local tax attorney had met with Mayor Wu to urge her to “seek permission from the state Legislature to float bonds that could be used to pay for a flood of multimillion-dollar court judgments in favor of property tax appeals;” *and*
- WHEREAS:** On June 8, 2025, the Boston Herald published an article where reporter Gayla Cawley wrote she had seen a property record card with an “ATB dispute” listed on it, which analysis from a prominent local tax attorney estimated “has added anywhere from a few hundred or thousands of dollars to up to close to \$400,000 of additional property taxes for different commercial parcels.” That same article says that this “ATB dispute” first appeared in FY24 - between July 1, 2023 and June 20, 2024; *and*
- WHEREAS:** Boston has a history of systematically overassessing commercial properties, having been found to have done this in 1979 in the so-called Tregor decision, which resulted in the City of Boston being forced to pay commercial landlords back \$140 million in property taxes, which translates to about \$620 million in 2025 dollars; *and*

NOW THEREFORE BE IT ORDERED:

That under the provisions of section 17F of Chapter 452 of the Acts of 1948, as amended, and any other applicable provision of law, Her Honor, the Mayor, be, and

hereby is, requested to obtain and deliver to the City Council, within one week of the receipt hereof, the following information relative to:

1. How does the City define an “ATB dispute”?
2. Why would an “ATB dispute” be added to a property record card?
3. Is there a set of written rules to determine if an “ATB dispute” should be added to a property record card? If there are, please provide that set of rules.
4. A recent Boston Herald article quoted a prominent Boston tax attorney who said he hadn’t seen “ATB dispute” added to a property record card before FY24 - that ran from July 1, 2023 to June 30, 2024. Are there any examples of an “ATB dispute” being added to a property record before July 1, 2023? If so, how many were there, on what dates were they added, and which properties were they added to?
5. Does the Assessment Department or any other city hall department or office keep a record of which property record cards have had an “ATB dispute” added to them?
6. Can the City provide a list of all property record cards that have an “ATB dispute” listed on them?
7. If a list of property record cards that have an “ATB dispute” listed on them, please provide a list that includes the ward and parcel number of the property record card, the amount of the “ATB dispute,” and the date the “ATB dispute” was added to the property record card.

I hereby request that the Mayor’s Office, Boston Planning Department, City of Boston Assessing Department, and other relevant city departments, through the Mayor, provide any and all information that is available regarding this matter.