OFFERED BY COUNCILORS RUTHZEE LOUIJEUNE, BRIAN WORRELL, BENJAMIN J. WEBER, BREADON, COLETTA ZAPATA, CULPEPPER, FITZGERALD, FLYNN, MEJIA, MURPHY, PEPÉN, AND SANTANA

CITY OF BOSTON

IN THE YEAR TWO THOUSAND TWENTY SIX

AN ORDER TO ACCEPT MASSACHUSETTS GENERAL LAWS CHAPTER 59, SECTION 5, CLAUSE 41D, AUTHORIZING ANNUAL INCREASES TO SENIOR EXEMPTION INCOME AND ASSET LIMITS

WHEREAS, The City of Boston currently offers a senior property tax exemption under Massachusetts General Laws Chapter 59, Section 5, Clause 41C, which provides property tax relief to eligible older adults based on age, income, and asset thresholds; and

WHEREAS, The income and asset eligibility thresholds under Clause 41C are fixed unless increased by local action, and may become outdated over time due to inflation and rising costs of living; and

WHEREAS, Massachusetts General Laws Chapter 59, Section 5, Clause 41D authorizes municipalities to adopt a cost-of-living adjustment (COLA) mechanism that automatically increases the income and asset eligibility limits for the Clause 41C senior exemption annually, based on the percentage increase in the Consumer Price Index as determined by the Commissioner of Revenue; and

WHEREAS, The adoption of Clause 41D would help preserve access to property tax relief for Boston's older adult homeowners who are at risk of losing eligibility due to inflationary pressures on income and savings; and

WHEREAS, Numerous Massachusetts municipalities have adopted Clause 41D to protect the long-term value and accessibility of their senior tax exemption programs*;* ***NOW, THEREFORE BE IT***

ORDERED: That the City of Boston accept the provisions of Massachusetts General Laws Chapter 59, Section 5, Clause 41D, which authorizes an annual increase in the qualifying income (gross receipts) and whole estate (asset) limits for the senior citizens' property tax exemption under General Laws Chapter 59, Section 5, Clause 41C, by the percentage increase in the U.S. Department of Labor's Consumer Price Index for the previous year as determined by the Commissioner of Revenue. This acceptance shall be effective for exemptions granted for any fiscal year beginning on or after July 1, 2026 (Fiscal Year 2027).

Filed on: 3/30/2026