



City of Boston, Massachusetts
Office of the Mayor
MICHELLE WU

November 29, 2021

TO THE CITY COUNCIL

Dear Councilors:

I transmit herewith for your approval an 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 tax assessed.

The City of Boston initially adopted Massachusetts General Law, Chapter 59, Section 5(56), in Fiscal Year 2012, and by law, this local option must be extended by a vote of the City Council every two (2) years. The City renewed the program in Fiscal Years 2014, 2016, 2018, and 2020, and seeks your approval to renew for an additional period of two (2) years beginning in Fiscal Year 2022.

I urge your Honorable Body to adopt this Order as soon as possible so that the City of Boston may continue to offer this important tax exemption program to members of the National Guard and reservists who may be on active duty.

Sincerely,

Michelle Wu
Mayor of Boston

CITY OF BOSTON
IN CITY COUNCIL

**AN ORDER RELATIVE TO THE EXTENSION OF THE NATIONAL GUARD
PROPERTY TAX EXEMPTION IN FISCAL YEAR 2022.**

WHEREAS: In Fiscal Year 2012, the City of Boston first adopted Massachusetts General Law, Chapter 59, Section 5(56), a local option that offered 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 tax assessed; and

WHEREAS: By law, the authority to grant exemptions under this section shall expire after two (2) years of acceptance unless extended by City Council vote; and

WHEREAS: The City renewed the program in Fiscal Years 2014, 2016, 2018; and 2020, and

WHEREAS: The exemption cannot be continued in Fiscal Year 2022 if the City Council does not vote to extend the program; be it therefore

ORDERED: That pursuant to Section 5(56) of Chapter 59 of the General Laws, the City of Boston shall extend the local option that offers members of the Massachusetts National Guard and reservists on active duty in foreign countries a real and personal property tax exemption up to 100% of the total tax assessed for an additional period of two (2) years beginning in Fiscal Year 2022.

I HEREBY CERTIFY THAT
THE FOREGOING, IF PASSED
IN THE ABOVE FORM, WILL BE IN
ACCORDANCE WITH LAW.

BY 
ADAM CEDERBAUM