

CITY OF BOSTON
IN CITY COUNCIL

AN ORDER RELATIVE TO THE EXTENSION OF A NATIONAL GUARD PROPERTY TAX EXEMPTION IN THE CITY OF BOSTON IN FISCAL YEAR 2020.

- Whereas,** In Fiscal Year 2012, the City of Boston first adopted Massachusetts General Laws Chapter 59, Section 5(56), a local option program that offered 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; and
- Whereas,** By law, the authority to grant exemptions under this section shall expire two (2) years after acceptance unless extended by City Council vote; and
- Whereas,** The City renewed the program in Fiscal Years 2014, 2016, and 2018; and
- Whereas,** The exemption cannot be continued in Fiscal Year 2020 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 2020.

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

BY Eugene L. O'Flaherty
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CORPORATION COUNSEL *MO*



CITY OF BOSTON • MASSACHUSETTS

OFFICE OF THE MAYOR
MARTIN J. WALSH

September 9, 2019

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 the exemption 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, and 2018, and seeks your approval to renew for an additional period of two (2) years beginning in Fiscal Year 2020. Since 2012, the Assessing Department has approved 19 National Guard exemptions, saving qualified members of the National Guard or Military Reserve \$39,827.55 in real estate taxes collectively.

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 to reservists who may be on active duty in foreign countries.

Sincerely,

Martin J. Walsh,
Mayor of Boston