



## CITY OF BOSTON IN CITY COUNCIL

### AN ORDER RELATIVE TO THE ADOPTION OF TAX CLASSIFICATION IN THE CITY OF BOSTON IN FY 2026

**WHEREAS:** The residents of Boston led the successful effort to amend our state Constitution to allow Classification for the purpose of taxation; *and*

**WHEREAS:** Boston was again at the forefront of the Legislature's enactment of Chapter 169 of the Acts of 2007, providing further relief to residential taxpayers; *and*

**WHEREAS:** Since adoption of the Constitutional Amendment, this Council has established a policy of utilizing Classification to tax residential properties at the lowest level permitted by state statute; *and*

**WHEREAS:** The Council has historically approved a residential exemption at the maximum level of savings for homeowners, which is thirty-five percent (35%) of Class One-Residential parcels per Chapter 59, section 5C, as amended; *and*

**WHEREAS:** The Classification policy and the Council's annual action to declare a residential exemption in the greatest amount permitted by the General Laws has resulted in substantial protection and savings for homeowners from the effects of revaluation; *and*

**WHEREAS:** Action in this regard for Fiscal Year 2026 must be taken prior to certification of the tax rate by the Department of Revenue; ***NOW THEREFORE BE IT***

***ORDERED:*** That pursuant to the General Laws, Chapter 40, section 56, the residential factor in the City of Boston for Fiscal Year 2026 shall be the minimum residential factor applicable to the City of Boston as determined by the Commissioner of Revenue; ***AND, BE IT FURTHER***

***ORDERED:*** That pursuant to the General Laws, Chapter 59, section 5C, as amended, a residential exemption in the amount of value equal to thirty-five percent (35%) of the average assessed value of all Class One-Residential parcels in the City of Boston be, and hereby is, approved for Fiscal Year 2026.