CITY OF BOSTON
IN CITY COUNCIL

ORDER OF COUNCILOR MICHAEL P. ROSS RELATIVE TO THE ADOPTION OF CLASSIFICATION IN THE CITY OF BOSTON IN FY 2011

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 Legislature enacted Chapter 403 of the Acts of 2000, the City's home rule petition to increase the residential exemption to a maximum of thirty (30%) of the average assessed value of all Class One-Residential parcels in the City of Boston; 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 substantial savings for both homeowners and tenants from the effects of revaluation; and

Whereas, action in this regard for Fiscal Year 2011 must be taken prior to certification of the tax rate by the Department of Revenue; be it therefore

ORDERED: That pursuant to the General Laws, Chapter 40, section 56, the residential factor in the City of Boston for Fiscal Year 2011 shall be the minimum residential factor as determined by the Commissioner of Revenue pursuant to Massachusetts General Laws, Chapter 58, Section 1A and; be it further

ORDERED: That pursuant to Chapter 403 of the Acts of 2000, a residential exemption in the amount of value equal to thirty percent (30%) of the average assessed value of all Class One-Residential parcels in the City of Boston be, and hereby is, approved for Fiscal Year 2011.