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Introduction

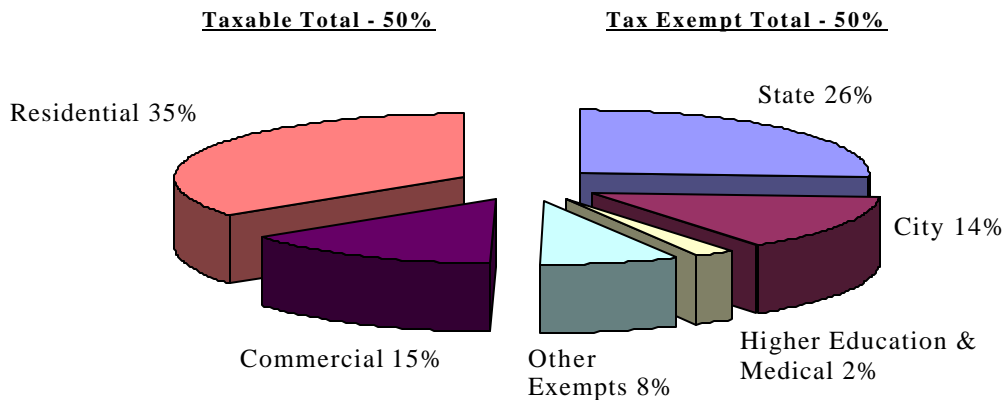
Boston is the capital of Massachusetts, the largest city in the New England, and known for being a center of intellectual capital, home of world-renowned hospitals, research centers, and colleges and universities, and the economic and cultural center of the region. But, in terms of land area, Boston is a very small city - the second smallest major city in the country at 48.6 square miles. Only San Francisco is smaller with 46.2 square miles.

As of Fiscal 2000, Boston's deeded land parcels amount to 29,185 acres of land, with 10,228 acres (35%) classified as residential land, 4,269 acres (15%) classified as commercial land, and 14,688 acres (50%) classified as tax-exempt. Although one of the city's chief means of raising revenue to pay for services is through the property tax, half of the city's land area yields no such revenue.

While all cities and towns in Massachusetts have some tax-exempt property, none comes close to the extent of Boston's 50%. The tax-exempt land excludes streets and sidewalks; but includes public and private property. Boston's tax-exempt property has many different owners and uses, including the federal, state and city government, hospitals, colleges, social service agencies, and cultural institutions.

Ownership

Figure 1: Boston Property Ownership



Source: City of Boston Assessing FY2000

Figure 1 shows the ownership of tax-exempt property in the city. The Commonwealth of Massachusetts owns the largest proportion of land - 26% of the total in Boston (7,519 acres). Massport owns more than one-third of this. The city itself is the second largest tax-exempt property holder with 14% of Boston's total land area (4,212 acres).

Medical and educational institutions - such as hospitals and colleges & universities - hold 2% of the Boston's total land - only 661 acres. Other tax-exempt land - which includes cemeteries, museums and charitable organizations - accounts for 8% of the city's total

land (2,296 acres). Table 1 describes the ownership of tax-exempt land more specifically.

Table 1: Exempt Property Owners

Ownership	Acres	Percent of Total Exempt Land	Percent of Total City Land
State Property	7,519	51.2%	25.8%
Massport	2,580	17.6%	8.8%
Metropolitan District Commission	1,652	11.2%	5.7%
Massachusetts Bay Transportation Authority	702	4.8%	2.4%
Turnpike	207	1.4%	0.7%
Other MA	2,377	16.2%	8.1%
City Property	4,211	28.7%	14.4%
Parks and playgrounds	2,023	13.8%	6.9%
Boston Redevelopment Authority & Economic Development Industrial Corporation	406	2.8%	1.4%
Boston Housing Authority	375	2.6%	1.3%
Other City	1,407	9.6%	4.8%
Higher Education & Medical	661	4.5%	2.3%
Colleges and universities	445	3.0%	1.5%
Medical/Scientific	216	1.5%	0.7%
Other Exempt Institutions	2,295	15.6%	7.9%
Cemeteries	768	5.2%	2.6%
Cultural, Museums, Private Elementary	410	2.8%	1.4%
Religious	285	1.9%	1.0%
Benevolent	86	0.6%	0.3%
Other	747	5.1%	2.6%
TOTAL	14,689	100%	50%

Source: City of Boston Assessing FY2000

Exempt Land Uses

The uses of tax-exempt property shown in Figure 2 and Table 2 reveal a mix of services to residents, workers, and visitors to the city that help make Boston the dynamic and vibrant city that it is. In this report, tax-exempt uses are categorized as follows: open-space, transportation, state facilities, city facilities, higher education and medical institutions, city property tax foreclosures, Boston Housing Authority (BHA) facilities, and other exempt organizations.

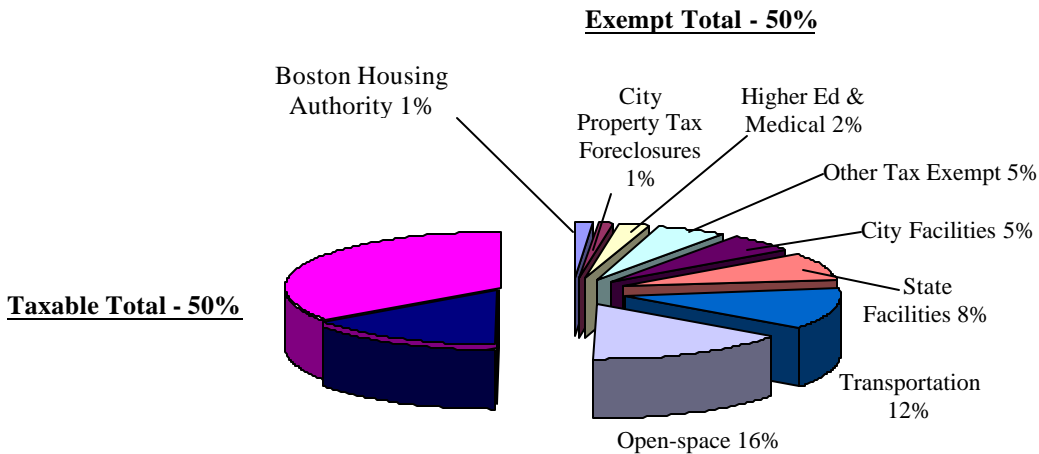
Open-space - that includes city parks, city playgrounds and cemeteries and all Metropolitan District Commission (MDC) land - is the largest tax-exempt land use type.

Open space accounts for 4,477 acres and represents 30% of the tax-exempt land use in Boston or 16% of the city's total land area. Transportation is the second largest tax-exempt land use with 3,513 acres, accounting for 24% of the tax-exempt land use in Boston or 12% of the city's total land uses. Transportation uses are made up of Massport, Massachusetts Bay Transportation Authority (MBTA), and Massachusetts Turnpike properties.

State and city government facilities - such as libraries, police and fire stations, schools, and office buildings - equal 26% of the tax-exempt land uses or 13% of Boston's total land, with the State facilities accounting for 8% and city facilities accounting for 5% of the city's total land uses.

Boston's important hospitals, colleges and universities, and other medical and higher education institutions account for just 5% of the tax-exempt land in Boston or only 2% of the city's total land area.

Figure 2: Boston Exempt Land Uses



Source: City of Boston Assessing FY2000

The smallest categories of tax-exempt land – that owned by the Boston Housing Authority and the city through property tax foreclosures - each represent a little more than 5% of the tax-exempt property uses and 2% of Boston's total land area. Finally, other tax-exempt land uses by museums, churches, private schools, social services and charitable organizations within in the city account for about 10% of the tax-exempt property uses and 5% of the land within the city.

Table 2: Exempt Land Uses

Use	Acres	Percent of Total Exempt Land	City
Open Space	4,477	30.5%	15.3%
Transportation	3,513	23.4%	12.0%
State Facilities	2,320	15.8%	8.0%
Other Tax-exempt	1,527	10.4%	5.2%
City Facilities	1,483	10.1%	5.1%
Higher Education and Medical	661	4.5%	2.3%
Boston Housing Authority	375	2.6%	1.3%
City Property Tax Foreclosures	331	2.3%	1.1%

Source: City of Boston Assessing, FY2000

Exempt Land by Neighborhood

Tax-exempt land is found in every neighborhood throughout the city. As shown in Table 3, the percent of tax-exempt land in the neighborhoods ranges from a high of 81.6% in East Boston to a low of 34.2% in Back Bay/Beacon Hill. Five neighborhoods have over half of their land classified as tax-exempt. They include: East Boston (81.6%),

Table 3: Exempt Land By Neighborhood

Neighborhood	Total Neighborhood Acres	Total Exempt Acres	Percent of Neighborhood Exempt
East Boston	4,769	3,893	81.6%
Fenway/Kenmore	684	437	63.9%
South Boston	2,018	1,202	59.6%
Charlestown	831	444	53.4%
Roslindale	2,082	1,049	50.4%
Roxbury	2,069	999	48.3%
Mattapan	1,481	680	45.9%
Jamaica Plain	1,674	724	43.2%
South End	566	238	42.1%
Allston/Brighton	2,502	1,007	40.2%
Central	884	355	40.1%
Dorchester	3,620	1,442	39.8%
Hyde Park	2,486	934	37.6%
West Roxbury	2,887	1,067	36.9%
Back Bay/Beacon Hill	632	216	34.2%
Total	29,185	14,688	50.3%

Source: City of Boston Assessing, FY2000

Fenway/Kenmore (63.9%), South Boston (59.6%), Charlestown (54.4%) and Roslindale (50.4%). Six neighborhoods – Roxbury, Mattapan, Jamaica Plain, the South End, Allston Brighton and Central – have over 40% of their land classified as tax-exempt. The

remaining neighborhoods – Dorchester, Hyde Park, West Roxbury and Beacon Hill – all have more than 30% tax-exempt land.

Table 4 shows the uses of tax-exempt land by neighborhoods. By and large, open space is the largest use category in the neighborhoods, as it is citywide. Open space ranks highest among exempt land uses in eight of the fifteen neighborhoods. In rank order by acreage, they are: Roslindale (790 acres), West Roxbury (600), Dorchester (581), Roxbury (548), Hyde Park (431), Allston/Brighton (265), Jamaica Plain (260), and Back Bay/Beacon Hill (88). East Boston also has a large amount of open space – 344 acres – though this use ranks well below transportation uses and state and city facilities in that neighborhood.

Table 5 lists some of the well-known open spaces in Boston's neighborhoods. Roslindale with the most open space (18% of the total 4,477 acres of open space in the city) boasts some of the beautiful Arnold Arboretum and the historic Forest Hills cemetery as well as parks and cemeteries. West Roxbury also has many cemeteries and neighborhood parks including the newest one in the city – Millennium Park.

Table 4: Tax-exempt Land Uses By Neighborhood (Acres)

Neighborhood	Total Land	Open Space	Transportation	MA Facilities	Boston Facilities	Education & Medical	BHA	Foreclosures	Other Exempts	Total Exempt
Allston/Brighton	2,502	265	120	165	29	254	25	3	146	1,007
Back Bay/Beacon	632	88	16	82	10	7	0	0	14	216
Central	884	42	81	69	67	32	1	0	62	355
Charlestown	831	27	158	79	111	0	29	1	39	444
Dorchester	3,620	581	120	397	105	3	10	59	169	1,442
East Boston	4,769	344	2,409	500	339	0	29	44	229	3,893
Fenway/Kenmore	684	131	35	12	13	195	0	0	50	437
Hyde Park	2,486	431	129	238	51	0	26	23	37	934
Jamaica Plain	1,674	260	66	25	43	45	51	12	222	724
Mattapan	1,481	161	27	242	36	51	70	53	39	680
Roslindale	2,082	790	56	72	36	14	21	14	45	1,049
Roxbury	2,069	548	50	10	148	23	19	98	103	999
South Boston	2,018	181	194	385	262	0	72	4	104	1,202
South End	566	28	18	44	42	37	21	2	46	238
West Roxbury	2,887	600	34	0	189	0	4	18	222	1,067
Total	29,185	4,477	3,513	2,320	1,483	661	375	331	1,527	14,688

Among the 581 acres of open space in Dorchester are neighborhood gardens, playgrounds, two beaches, historic cemeteries such as the Codman Square Burying Ground, and the MDC's new Pope John Paul II Park in the Neponset section. The majority of Roxbury's 528 acres of open space (93%) belong to historic Franklin Park – the largest park in Boston and home of the Franklin Park Zoo. Hyde Park has 256 acres located in the pristine Stony Brook Reservation. Allston/Brighton enjoys the green space associated with the Charles River, Chestnut Hill Reservoir, and Chandler's Pond.

Jamaica Pond in Jamaica Plain is a haven for water fowl as well as a favorite spot for joggers, walkers, and men and women from all over the city who enjoy fishing. Although Back Bay/Beacon Hill has only 88 acres of open space, it does possess Boston's crown jewel of open space – the Public Garden.

Boston's famous Emerald Necklace, which rings the city, is a five-mile park area designed by Frederick Law Olmsted which includes the Boston Common, Public Garden, Commonwealth Mall, Riverway, Fenway, Jamaica Pond, Arnold Arboretum and Franklin Park. The Emerald Necklace park system is found in Beacon Hill, Back Bay, Fenway, Jamaica Plain and Roxbury.

Table 5: Well Known Open Spaces in Boston's Neighborhoods

Neighborhood	Open Spaces
Allston/Brighton	Charles River, Chestnut Hill Reservoir, Chandler's Pond
Back Bay/Beacon Hill	Public Garden, Boston Common, Commonwealth Ave Mall, Copley Square, Esplanade
Central	Waterfront Park
Charlestown	Bunker Hill Monument
Dorchester	Malibu Beach, Savin Hill Beach, Savin Hill Park, Neponset River
East Boston	Orient Heights Beach
Fenway/Kenmore	Back Bay Fens, Victory Gardens, the Riverway
Hyde Park	Stony Brook Reservation Mill Pond, Neponset River Reservation,
Jamaica Plain	Arborway, Arnold Arboretum, Jamaica Pond, Forest Hills Cemetery
Mattapan	Neponset River Reservation
Roslindale	Arnold Arboretum, Forest Hills Cemetery,
Roxbury	Franklin Park, Southwest Corridor Park
South Boston	Carson Beach, Castle Island/Fort Independence, Columbus Park
South End	Southwest Corridor Park, Urban Gardens
West Roxbury	Bellevue Hill Reservation, Millennium Park, VFW and West Roxbury Parkways

Transportation tax-exempt land totals 3,513 acres and does not include streets and roads. East Boston has the majority of this land in the city with 2,409 acres, or 69% of the 3,513 acres. Logan Airport alone is 2,332 acres, which is 16% of the Boston's total tax-exempt land (14,688 acres), 66% of all the transportation tax-exempt property (3,513 acres) and 60% of East Boston's total exempt land (3,893 acres). The remaining transportation land is spread throughout the city via railroad right-of-ways, subway lines, and the Massachusetts Turnpike.

Government facilities, including state and city buildings, total 3,803 acres. State facilities throughout the Boston add up to 2,320 acres. The neighborhoods with the most state facilities are East Boston (500 acres), Dorchester (397), South Boston (385), Mattapan

(242) and Hyde Park (238). City facilities equal 1,483 acres and are concentrated in East Boston (339 acres), South Boston (262 acres), West Roxbury (189 acres), Roxbury (148 acres), Charlestown (111 acres) and Dorchester (105). Government facilities include local police stations, fire stations, libraries, health centers, and public works yards.

Allston-Brighton and Fenway/Kenmore areas combined represent almost 70% of the total 661 higher education and medical acreage. Allston-Brighton is home to three universities - Boston College, Boston University, and Harvard Business School - that total 186 acres. St. Elizabeth's and St. John hospitals are located in Allston-Brighton and total 70 acres.

The Fenway/Kenmore neighborhood has eleven colleges and universities that account for 150 acres. In addition, the Longwood Medical Area is concentrated in the Fenway neighborhood and totals 40 acres.

The Boston Housing Authority uses total 375 acres in the following neighborhoods: South Boston (72 acres), Mattapan (70), Jamaica Plain (51) with the rest of the neighborhoods ranging from 0.6 acres to 29 acres. The total amount of city property tax foreclosures equaled 331 acres in FY 2000 and varies annually, this is a 9% decrease since 1991. The ranges are from 0.04 acres in the Back Bay/Beacon Hill to 98 acres in Roxbury.

Other tax-exempt land uses total 1,527 acres. Leading the city is East Boston (229 acres), Jamaica Plain (222), West Roxbury (222), Dorchester (169) and Allston-Brighton (146). This class has a range of uses, including houses of worship, private schools, cultural establishments, and charitable organizations.

The Cost of Basic Services to Exempt Land Users

Tax-exempt property exists in every city and town, but nowhere is its impact greater than in the City of Boston, the state's capital and largest city. Although every municipality receives some measure of state local aid, cities and towns in Massachusetts are primarily dependent on property tax revenues to fund the delivery of services (police and fire protection, emergency medical services, and maintenance of roads and sidewalks). The only other local option taxes that the state allows (a portion of the tax on hotel and motel rooms and a tax on jet fuel) generate a very small percentage of operating revenue.

In FY2002, for example, state local aid made up 27.7% of Boston's budget, 12.6% came from the two other local option taxes and other fees, 7.9% came from investments or non-recurring revenue - and 51.8% came from property taxes. Thus, of the total revenue Boston could raise on its own - 81% came from property taxes. Keeping in mind that half of the property is tax-exempt that means 100% of the property tax revenue comes from less than half of the city's property.

Although Boston provides basic services to the government buildings, colleges and universities, hospitals, churches, museums and other cultural facilities within city limits – and the people who use them – the city receives no revenue from that property. Instead, the cost of providing services for all of the city land falls primarily on the property tax-paying owners of only half of it.

The Commonwealth of Massachusetts seems to admit to the inequity of this equation – but only to a limited degree. For example, as the largest owner of tax-exempt property in Boston (25.8% of city land), the state did contribute \$997,509 in FY 2002 after contributing nothing in FY 2000 and FY 2001. The state also allows Boston and other municipalities to seek what are called Payment In Lieu Of Taxes (PILOT) contributions from tax-exempt entities that expand their holdings in the city. But these payments are voluntary and do not come close to the amount that the city would receive in property taxes if the properties were privately owned. Massport, for example, the owner of 9% of city land, contributed \$7,306,186 to the city in FY2002, and total PILOT contributions amounted to \$19,616,720, only 1% of the city's revenue budget.

The issue is one of fairness – both to cities and towns and to tax-paying property owners. Since the state has chosen to exempt certain institutions from paying property taxes because of the important role they play in the economy and society of the Commonwealth, the state needs to reimburse cities and towns – especially Boston – for the revenue lost by the presence of tax-exempt institutions and the cost of providing services to them.

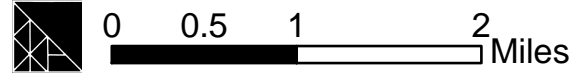
Conclusion

Boston's role as the state capital of the Commonwealth of Massachusetts and the largest city in New England means that the city is home to many tax-exempt institutions, which serve not only the city, but the state, the region, and beyond. Boston's hospitals provide quality health care for patients who come from all over the country and around the world. Boston's colleges and universities similarly attract students from all over. Boston's museums, arts and cultural entities, and open-spaces provide cultural and recreational opportunities not only to the city's residents, but to those who work here and to visitors. The social services and charitable organizations in Boston provide critical care to those in need, no matter where they live. Finally, millions of people use the transportation systems located in Boston (Logan Airport, Boston Harbor, the Massachusetts Turnpike, the interstate highways, the MBTA, etc.) to come and go not just in Boston but to all points of the globe.

Since more than half of the property in Boston that is tax-exempt is dedicated to public uses for people throughout the region, it is not fair to ask the private tax-payers owners of the less than half of the city's property to pay for the services provided to those tax-exempt institutions and their users. The Commonwealth of Massachusetts needs to devise a solution to cover the costs of those services. Just as the state recognizes that Boston's tax-exempt institutions contribute to the good of the state and region, it needs to recognize that that the City of Boston should be compensated fairly for delivering services to those institutions.

Tax-Exempt Land

- Exempt Category**
- MA Facilities
 - BHA
 - City Facilities
 - Higher Ed/Med
 - Open Space
 - Transportation
 - Foreclosures
 - Other Exempt



This map is intended for planning purposes only.
Blocklines derived from Assessors Parcels.
Exempt parcels reflect January 1, 1999.

