Pioneer New England Legal Foundation

<u>BY EMAIL (SNYDERGE@DOR.STATE.MA.US)</u>

August 17, 2026

Geoffrey E. Snyder
Commissioner of Revenue
100 Cambridge Street
Boston, MA 02114

Re: August 17, 2026, City of Boston's Unauthorized and Unconstitutional Assessment of an Additional Property Tax on Taxpayers Who Exercise Their Statutory Right to Seek an Abatement before the Appellate Tax Board

Dear Commissioner Snyder,

In your role as the state official tasked with ensuring fair taxation in Massachusetts, we write first to ask you to reopen an investigation of the City of Boston's unauthorized and unconstitutional practice of increasing the assessed property value of taxpayers who exercise their right of appeal to the Commonwealth's Appellate Tax Board (ATB) for an abatement of their real estate tax, under G. L. c. 59, §§ 64-65. Second, we again extend an invitation for you to meet with us to review the evidence. We are not asking you to settle the pending lawsuit with the City of Boston, but to provide independent oversight as required by state law.

The investigation ought to be conducted with the view toward compelling the city to cease and desist from engaging in this unlawful practice, and to provide a refund for all aggrieved taxpayers. Boston's punitive practice has resulted in the excess payment of millions of dollars in taxes. G. L. c. 59 obligates the affected taxpayers to pay the artificially inflated tax to get jurisdiction to be heard before the ATB. Given the lengthy appellate process, the taxpayers face the added prospect of having to pay that higher tax for a number of years. See *Mount Auburn Hosp. v. Bd. of Assessors of Watertown*, 55 Mass. App. Ct. 611, 616 (2002) ("[T]imely payment by the

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[taxpayer] is required for the board to have jurisdiction to hear the appeal" under G. L. c. 59, § 64).

As I suspect you are aware, on May 11, 2026, the Suffolk County Superior Court denied the city's motion to dismiss our class action lawsuit, with HS 148SST, LLC as the named plaintiff, save for one ground in respect of additional remedies for federal civil rights claim under 42 U.S.C. § 198. See *HS 148SST, LLC v. City of Boston*, No. 2584CV03505 (Mass. Super. Ct. May 12, 2026) (hereinafter "the decision"). Judge Krupp decided that our case satisfied the grounds for extraordinary equitable relief without first exhausting administrative procedures. *Leto v. Board of Assessors of Wilmington*, 348 Mass. 144 (1964). This was so particularly in circumstances where "[i]nflating a property owner's assessment, unrelated to the property's fair cash valuation, deliberately and substantially violates the constitutional and statutory requirement that assessments be strictly proportional" (decision p. 6). Judge Krupp decided that discovery is required before a final determination can be made as to the appropriateness of equitable relief in these circumstances.

On June 24, 2025, we first alerted you to the city's illegal practices, and we followed up on July 9, 2025. In a letter dated July 22, 2025, we set out, by providing three examples of property cards, the city's manipulation of the final assessed value of properties belonging to taxpayers that exercised their statutory right of appeal to the ATB. This differential tax treatment amounts to discrimination between these taxpayers, and is contrary to (1) the constitutional and statutory requirement to assess and tax real estate at its fair cash value;[1] (2) the constitutional and statutory requirement to assess and tax real property proportionately to other properties that are in the same class of use;[2] and (3) offending the right to petition guaranteed by the First Amendment of the U.S.

[1] Both the Massachusetts Constitution and G. L. c. 59 require the City to assess and tax real property at its fair cash value. See Bd. of Assessors of Weymouth v. Curtis, 375 Mass. 493, 498-99 (1978) ("In this Commonwealth it is both a constitutional and statutory requirement that real property be assessed at its full and fair cash value[, under] Part II, c. 1, § 1, art. 4, of the Constitution of the Commonwealth[;] Art. 10 of the Declaration of Rights[; and] G. L. c. 59, §§ 38, 52." See also G. L. c. 59, § 2a ("The assessors of each city and town shall determine the fair cash valuation of such real property for the purpose of taxation"); § 59 (taxpayer is "aggrieved," and hence has standing to seek abatement before local assessors, when subject to "an assessment of any of his property in excess of its fair cash value"); Bos. Edison Co. v. Bd. of Assessors of Watertown, 393 Mass. 511, 514 (1984) ("'Fair cash valuation,' as our cases have stated repeatedly, means fair market value.").

[2] Both the Massachusetts Constitution and G. L. c. 59 require the City to assess and tax real property at its fair cash value. See Bd. of Assessors of Weymouth v. Curtis, 375 Mass. 493, 498-99 (1978) ("In this Commonwealth it is both a constitutional and statutory requirement that real property be assessed at its full and fair cash value[, under] Part II, c. 1, § 1, art. 4, of the Constitution of the Commonwealth[;] Art. 10 of the Declaration of Rights[; and] G. L. c. 59, §§ 38, 52." See also G. L. c. 59, § 2a ("The assessors of each city and town shall determine the fair cash valuation of such

Constitution, and the right of access to the courts guaranteed by the Articles XI and XVI of the Massachusetts Constitution.

On August 13, 2025, your office stated that it was unable to substantiate our findings and declined to meet with us to better understand the results of our investigation. The city itself has now produced documentary evidence that establishes a widespread scheme to shift the tax burden to the commercial sector while penalizing commercial sector taxpayers that dare to exercise their constitutional right to seek relief. It may have come to your attention that the longtime assessor in the City of Boston left that post soon after the lawsuit challenging the city's actions was filed.

Under G. L. c. 58, § 1A, you have the statutory power and duty to "enforce all laws relating to the valuation, classification and assessment of property[,] . . . [to] supervise the administration of such laws by local assessors," and to "determine whether or not the locally assessed values represent the full and fair cash valuation for each class of real property." G. L. c. 58, § 1A. We respectfully urge you, in the fulfillment of those duties, to reconduct your investigation into the city's practice where there now exists pending litigation involving commercial property owners and the city. Again, in the interest of full transparency and for at least the third time, we offer to meet with your designees to provide the information that we have found along with the information that the city has provided.

To bring about an expeditious resolution of this matter, we once again welcome the opportunity to meet with you, or your designees, in the very near future, to further discuss our findings, to seek your support in investigating the matter further, and hopefully to work together to end the city's wrongful practice, once and for all. We thank you again for giving this important matter your time and attention. To that end and in order to ensure that this matter, which involves the credibility of the tax system in the Commonwealth's largest city, moves expeditiously please let me have your response no later than August 26. 2026.

Sincerely,

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real property for the purpose of taxation"); § 59 (taxpayer is "aggrieved," and hence has standing to seek abatement before local assessors, when subject to "an assessment of any of his property in excess of its fair cash value"); Bos. Edison Co. v. Bd. of Assessors of Watertown, 393 Mass. 511, 514 (1984) ("'Fair cash valuation,' as our cases have stated repeatedly, means fair market value.")

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August 17, 2025

cc: Christopher Wilcock, Chief of Bureau of Local Assessment, Department of Revenue's Local Services Division (wilcockc@dor.state.ma.us)
Office of Mayor Michelle Wu, City of Boston (michelle.wu@boston.gov)
Hinlan Wong, Acting Commissioner of Assessing, City of Boston, (assessing@boston.gov)