



**BY EMAIL (SNYDERGE@DOR.STATE.MA.US)**

August 14, 2025

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

**Re: 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,

We received your letter of August 13, in which you state that, “[b]ased upon an analysis of the information provided, my staff remain unable to substantiate your claims that the City of Boston has systemically and improperly increased the assessed property values for taxpayers that appeal to the Appellate Tax Board for an abatement of their real estate taxes.” We are disappointed and surprised to learn that your staff was unable to see that the representative documents we provided show that the City is systematically adding a determined amount to a property’s assessed value, *in excess of* the City’s assessment of the property’s fair cash value, when the taxpayer has a pending appeal before the Appellate Tax Board (ATB) concerning a prior year’s assessment. We are even more disappointed that your letter does not reveal the reasons for your staff’s inability to substantiate our concerns, without agreeing to so much as a meeting so that we could make our concerns clear. Frankly, we, and the taxpayers of the Commonwealth, expect and deserve more from a senior government official.

Let us be clear about something else. Contrary to what you suggest in your letter, we are *not* challenging the City’s assessment of any particular property specified in our July 22 letter. As we plainly stated in that letter, the property cards we provided are merely examples of the City’s unannounced and unconstitutional process. In fact, we provided you with those examples in response to your request, in your letter of July 18, that it “would be most helpful . . . if you provided me with specific information demonstrating the taxing practices that you refer to.”

You seem confused about another aspect of our recent letter. We never asked you or your designees to advocate for any specific taxpayer, or to assume the role of the ATB and adjudicate the issue of fair cash value. Because our assertions are plain, simple and readily



Geoffrey E. Snyder  
Commissioner of Revenue  
August 14, 2025  
Page 2

apparent from the records we provided, we can only assume that your professed confusion about our assertions is mere bureaucratic convenience. Again, taxpayers expect more, and your office is statutorily required to investigate the City's assessment practices.

The representative property record cards show that the City is deliberately assessing those properties, and many other similarly situated properties, *in excess of* their fair cash value, by adding amounts to the City's assessed fair cash value for those properties. In short, we believe that we have uncovered a concerted and widespread over-assessment scheme by the City, and we once again urge you to meet your 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.

Finally, on August 21, 2025, the Real Estate Bar Association (REBA) is hosting a webinar where the private and public interest bar will provide additional evidence of the City's unlawful conduct. We have arranged to have you and others on your team invited to attend the webinar as guests of REBA. We suggest that you and your team take advantage of this opportunity. Please feel free to send me the email addresses of those on your staff who have heretofore been unable to "substantiate" our claims. We will ensure that they are invited to attend.

Sincerely,

/s/ *Frank J. Bailey*

Frank J. Bailey  
President,

Pioneer New England Legal Foundation  
Frank.bailey@pioneerlegal.org  
617 877 9511

/s/ *Ben Robbins*

Ben Robbins  
Staff Attorney,

Pioneer New England Legal Foundation  
ben.robbins@pioneerlegal.org  
617 875 6211



Geoffrey E. Snyder  
Commissioner of Revenue  
August 14, 2025  
Page 3

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)  
Nicholas Ariniello, Commissioner of Assessing, City of Boston  
(nicholas.ariniello@boston.gov)