

October 2017

Government Owns 79% of Boston's Exempt Area

Ed's, Med's and cultural institutions = about 5% of land area

Boston's tax-exempt land totals nearly half of all land area in the city. Federal, state, city and other governmental land comprise 18.45 square miles (sq. mi.), while privately owned tax-exempt property, including medical and higher education institutions, churches and others totals 4.98 sq. mi. Public and private tax-exempt area combined makes up 49% of the total city land area of 47.84 sq. mi.

Public Tax-Exempt Land Area

Government-owned tax-exempt land represents 78.7% of all tax-exempt real property in Boston. The Commonwealth owns 48.5% of total tax-exempt land followed by the City of Boston (28.6%) and US Government (1.6%). In total, publicly owned tax-exempt area represents 38.6% of all land area in the City.

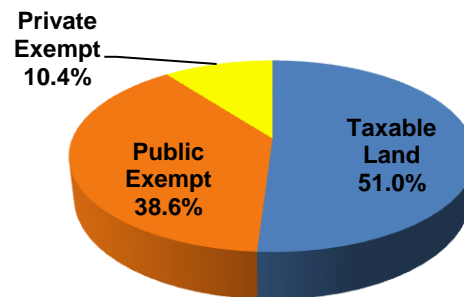
Boston Tax-Exempt Land Area
FY17

Category	Area (sq. mi.)	% Exempt Area	% City Area
Public			
US Government	0.37	1.6%	0.8%
MA State	11.37	48.5%	23.8%
Boston City	6.71	28.6%	14.0%
Total Public	18.45	78.7%	38.6%
Private			
Literary	1.61	6.9%	3.4%
Char./Benevolent	0.90	3.8%	1.9%
Religious	1.89	8.1%	4.0%
121-A	0.26	1.1%	0.5%
Other Private	0.32	1.4%	0.7%
Total Private	4.98	21.3%	10.4%
Total Tax-Exempt	23.44	100.0%	49.0%
Taxable Property	24.41		51.0%
Taxable & Exempt Property	47.84		100.0%

Private Tax-Exempt Land Area

Private tax-exempt property makes up 21.3% of total tax-exempt land and 10.4% of total city area. Religious property, such as churches and cemeteries, constitutes 4% of total city area. Medical, educational and cultural institutions constitute about 5% of city land.

Boston Land Area



Tax-Exempt Value

Boston's total assessed property value in FY17 is \$190.3B, of which taxable property represents \$138.1B or 72.6% and tax-exempt \$52.2B or 27.4%. The City does not continually update tax-exempt values so the description of tax-exempt property is limited to area here.

However, the City did determine the property value of the 49 largest medical, educational and cultural tax-exempt institutions as part of its payment-in-lieu of taxes (PILOT) program. Currently, the property value of these institutions totals \$13.9B, which represents 47.8% of total private exempt value. The \$13.9B also represents 26.7% of all tax-exempt value and 7.3% of total property value in Boston.