



**TABLE 4  
Estimated Property Tax Revenue if Taxable and PILOTs for Nonprofits in Boston (FY2009)**

Institution	Exempt Value (FY2009) (\$)	Property Tax Revenue if Taxable (\$)	PILOT Amount (\$)	PILOT as % of Revenue if Taxable
<b>Educational Institutions</b>				
Boston University	2,115,919,700	57,362,583	4,892,138	8.53
Harvard University	1,477,225,500	40,047,583	1,996,977	4.99
Suffolk University	237,230,300	6,431,313	375,290	5.84
Berklee College of Music	161,741,600	4,384,815	361,222	8.24
Boston College	561,952,500	15,234,532	293,251	1.92
Mass. College of Pharmacy	106,910,300	2,898,338	227,980	7.87
Tufts University	151,760,200	4,114,219	152,159	3.70
Emerson College	177,826,400	4,820,874	139,368	2.89
Showa Institute	54,718,800	1,483,427	120,966	8.15
Wentworth Institute of Technology	207,977,400	5,638,267	40,747	0.72
Northeastern University	1,351,225,100	36,631,712	30,571	0.08
Simmons College	152,572,500	4,136,240	15,000	0.36
New England Law Boston	15,888,500	430,737	13,125	3.05
Emmanuel College	165,162,000	4,477,542	0	0.00
Fisher College	16,719,000	453,252	0	0.00
Wheelock College	60,362,200	1,636,419	0	0.00
<b>Medical Institutions</b>				
Massachusetts General Hospital	1,457,667,100	39,517,355	2,200,964	5.57
Brigham and Women's Hospital	815,886,700	22,118,688	1,315,822	5.95
Tufts Medical Center	581,770,900	15,771,809	1,015,628	6.44
Mass. Bio-Medical Research Corp	146,236,500	3,964,472	818,728	20.65
Children's Hospital	691,857,800	18,756,265	250,000	1.33
Boston Medical Center	300,928,700	8,158,177	221,644	2.72
Beth Israel Deaconess Med. Center	823,114,100	22,314,623	167,000	0.75
Dana Farber Cancer Institute	226,522,000	6,141,011	131,475	2.14
Spaulding Rehabilitation Hospital	86,751,700	2,351,839	77,534	3.30
Caritas St. Elizabeth's Med. Center	252,504,700	6,845,402	0	0.00
Faulkner Hospital	181,881,400	4,930,805	0	0.00
New England Baptist Hospital	144,781,500	3,925,026	0	0.00
<b>Total of All Institutions</b>	<b>12,725,095,100</b>	<b>344,977,325</b>	<b>14,857,589</b>	<b>4.31</b>

Note: PILOT includes three categories: cash PILOT (91.6% of total), community service credits (5.3%), and property taxes paid on properties that would normally qualify as exempt based on their use (3.2%).

Source: City of Boston (2009, 44–45).

Massachusetts, has stated, “The colleges and universities and teaching hospitals in Boston pay about \$15 million a year in payments in lieu of taxes . . . that’s the highest amount, I believe, of any city in the country” (Short-sleeve 2009).

The PILOT Task Force issued recommendations in April 2010 that cover many important features for a systematic PILOT program, including using a basis for calculating PILOT amounts (in this case, assessed value); granting community benefit offsets