



Property Tax Information

Fiscal Year 2017 • City of Boston Assessing Department

Martin J. Walsh, Mayor

Ronald W. Rakow, Commissioner

Important Dates

February 1, 2017

- Fiscal Year 2017 3rd quarter taxes due
- Abatement filing deadline for real property, personal property, and exempt property

Late March 2017

- Fiscal Year 2017 4th quarter tax bill issued

April 3, 2017

- Residential exemption filing deadline
- Personal exemption filing deadline

May 1, 2017

- Fiscal Year 2017 4th quarter taxes due

More Information

- Fiscal Year 2017 assessments and tax rates appear on your 3rd quarter tax bill
- Mail your tax payments to: City of Boston Real Estate, PO Box 55808, Boston, MA 02205-5808
- For prior fiscal year tax balances and payments, contact the Collector's office at (617) 635-4131 or (617) 635-4132
- If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes

Residential Exemption Increased to Provide Additional Tax Relief to Homeowners

This year, Mayor Walsh and the Boston City Council have chosen to increase the residential exemption from 30% to 35% of the average of all residential parcels. This change will increase the residential exemption amount to \$2,433, nearly \$500 over last year's amount.

A recent change in state law increased the limit on the residential exemption a community can offer to 35%. The City Council and Mayor Walsh once again chose the maximum exemption allowed by law consistent with the City's historical commitment to keeping taxes affordable for homeowners.

For Fiscal Year 2017, the residential exemption is available to taxpayers who owned and occupied the property as their principal residence as of January 1, 2016. Please visit www.boston.gov/assessing for more information.

Property Tax Outlook for Fiscal Year 2017

In Fiscal Year 2017, property values reflect real estate sales activity that occurred prior to the January 1, 2016 assessment date for properties that were comparable in location, style, age, size, and condition. During this period, assessments continued to increase due to an active real estate market in most neighborhoods over the prior year. However, increasing assessments caused a decline in the property tax rate that, together with the increase in the residential exemption, will result in lower tax bills for many owner-occupied properties.

Taxpayer Referral & Assistance Center (TRAC)

(617) 635-4287 • www.boston.gov/assessing

Contact TRAC for questions about the following:

- Property taxes
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

TRAC is located on the mezzanine level of City Hall and is open weekdays from 9AM - 5PM. Information is also available online at www.boston.gov/assessing.

Fiscal Year 2017 Tax Rates

Residential

\$10.59

per \$1,000 of value

Commercial, Industrial, Personal Property

\$25.37

per \$1,000 of value

Personal Exemptions May Provide Tax Relief to Lower Your Tax Bill

In addition to the residential exemption, the City offers a number of personal exemptions to homeowners that may reduce your tax bill. Personal exemptions are available to qualifying homeowners who are Elderly, Blind, Surviving Spouses or Minor Children of Deceased Parents, Veterans, or certain members of the National Guard. Each exemption has eligibility requirements such as age and income limits. While you may not receive more than one personal exemption, should you qualify for more than one personal exemption, then you will receive the exemption that saves you the most money. See the reverse side for more exemption information or visit www.boston.gov/assessing.

Frequently Asked Questions

How do market conditions affect my assessment?

For Fiscal Year 2017, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - on or before January 1, 2016 - which are comparable in location, style, age, and condition.

I purchased my property in calendar year 2016. When might I qualify for a residential exemption?

For Fiscal Year 2017, you must have owned and occupied the property on January 1, 2016 to qualify for the exemption. If you acquired the property after January 1, 2016, you may be eligible in Fiscal Year 2018.

Residential Exemption Eligibility	
Calendar Year Purchased	Fiscal Year Eligible
2015	2017
2016	2018
2017	2019

I'm a new owner, why doesn't my name appear on my tax bill?

For the current Fiscal Year 2017, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2016 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2018.

Upon request, the Assessing Department will mail tax bills in care of the new owner. This request may be made by submitting a Property Tax Bill Change of Mailing Address Form that can be found online at www.boston.gov/assessing.

Doesn't Proposition 2½ limit my property taxes?

Proposition 2½ limits the increase in the overall levy to an amount no greater than 2.5% above the prior year levy amount. However, the provisions of Proposition 2½ apply to the **overall levy**, not to an individual's tax bill.

How may I obtain an application for a personal or residential exemption?

Exemption applications can be obtained by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287, visiting the Assessing Department, Room 301,

Boston City Hall, or online at www.boston.gov/assessing. The Fiscal Year 2017 due date for exemption applications is April 3, 2017.

How can I determine if I am receiving an exemption?

On your tax bill, if an amount appears to the right of the box marked "Residential Exemption" or "Personal Exemption," then you are receiving the respective exemption.

What is an abatement and how do I file?

An abatement is a reduction of your real estate tax through review and correction of the property's assessed value. The abatement process is, by law, a taxpayer's recourse when he/she believes their property is over-assessed, disproportionately assessed, improperly classified, or exempt from taxation. Abatement applications may generally be filed by the person to whom the property taxes have been assessed or the owner of the property after January 1, 2017.

The deadline to file an abatement application is February 1, 2017. The taxes due on the property must be paid by February 1 even if the abatement decision is pending. Taxpayers may obtain abatement forms i) from the Assessing Department, Room 301, Boston City Hall, ii) at the Taxpayer Referral & Assistance Center, Mezzanine Level, City Hall, iii) by calling (617) 635-4287, or iv) online at www.boston.gov/assessing by clicking on the link for "Assessing Online." On the Assessing Online page, follow the instructions below the property search field.

What must I do to comply with motor vehicle registration law?

If you are a Massachusetts (MA) resident, you must register your vehicle with the state. By law, you are a MA resident if you receive a local property tax exemption, file a state resident income tax return, receive a rental deduction, register to vote in MA, enroll your dependents in a local public school, pay resident tuition for them at a state college or university, receive public assistance from the state, declare mortgaged or insured property located here as your principal residence, or obtain any employment, benefit or privilege by claiming MA residency. You may be fined up to \$1,000 per year for illegally registering your vehicle in another state or misrepresenting the location where the vehicle is garaged. You may also be subject to assessment for unpaid taxes with penalties and interest.

THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questa è una notizia molto importante. Vi preghiamo di fare la traduzione.

Este es un aviso importante. Sírvase mandarlo a traducir. Ce message est important. Veuillez faire traduire.

Đây là một bản thông cáo quan trọng. Xin vui lòng thông dịch lại bản thông cáo này.

重要文件，請翻譯成中文。

Este é um aviso importante. Por favor providencie a tradução deste aviso.

Es é un avizu importanti. Di favor, manda traduzil.

Sa se yon avètisman enpòtan. Tradui li silvouplè.

Это очень важное сообщение. Пожалуйста, найдите переводчика.

رسالة مهمة. فضلك ترجمته.