



Property Tax Information

Fiscal Year 2020 • City of Boston Assessing Department

Martin J. Walsh, Mayor

Nicholas P. Ariniello, Esq., Commissioner of Assessing

Important Dates

February 3, 2020

- Abatement filing deadline for real property, personal property, and exempt property

April 1, 2020

- Residential exemption filing deadline
- Personal exemption filing deadline

More Information

- Fiscal Year 2020 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

Property Tax Outlook for Fiscal Year 2020

In Fiscal Year 2020, property values reflect real estate sales activity that occurred prior to the January 1, 2019 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.

Residential & Personal Exemptions May Provide Tax Relief to Lower Your Tax Bill

Taxpayers who owned and occupied their property as their principal residence on January 1, 2019, may be eligible for the residential exemption. In certain circumstances, taxpayers may also be eligible if they obtained their principal residence between January 1 and July 1, 2019. Last year's residential exemption saved qualified homeowners up to \$2,719.09 off their tax bill. This year 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.

Homeowners may also reduce their tax bill by qualifying for a personal exemption for taxpayers 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, you will receive the exemption that saves you the most money should you qualify for more than one personal exemption.

Escrow Information

If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes.

Billing Due Dates

February 3, 2020

- 3rd quarter taxes due

May 1, 2020

- 4th quarter taxes due

August 3, 2020

- Fiscal Year 2021 1st quarter taxes due

November 2, 2020

- Fiscal Year 2021 2nd quarter taxes due

Community Preservation Act (CPA) Surcharge

In 2016, Boston voters approved the Community Preservation Act (CPA) by voting "yes" on Ballot Question 5. By adopting the CPA, the City created a Community Preservation Fund that will be financed in part by a 1% property tax-based surcharge on residential and business property tax bills. The City will use CPA revenue to fund affordable housing, historic preservation, open space and public recreation space initiatives consistent with CPA guidelines.

A CPA surcharge exemption is available to senior property owners who meet qualifying income limits. Please visit boston.gov/cpa for qualification criteria and to obtain a CPA exemption application. You may also obtain this information at the Assessing Department, Boston City Hall, Room 301. CPA exemption applications must be filed by April 1, 2020.

Taxpayer Referral & Assistance Center (TRAC)

(617) 635-4287 • boston.gov/assessing

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

FY 2020 PROPERTY TAX INFORMATION

Frequently Asked Questions

How do market conditions effect my assessment?

For Fiscal Year 2020, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - prior to January 1, 2019 - which are comparable in location, style, age, size, and condition.

I purchased my property in calendar year 2019. When might I qualify for a residential exemption?

For Fiscal Year 2020, you must have owned and occupied the property as your principal residence between July 2, 2018 and July 1, 2019 to qualify for the exemption. If you acquired the property after July 1, 2019, you may be eligible in Fiscal Year 2021.

Residential Exemption Eligibility

Purchased Prior to	Fiscal Year Eligible
July 1, 2019	2020
July 1, 2020	2021

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

For Fiscal Year 2020, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2019 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2021.

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 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 boston.gov/assessing. The application deadline is 4/1/2020.

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, improperly classified, disproportionately assessed, 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, 2020.

The deadline to file an abatement application is February 3, 2020. The taxes due on the property must be paid by February 3, 2020 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 boston.gov/assessing by clicking on the link for Assessing Online and following 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. Sirvase 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 è un avizu importanti. Di favor, manda traduzil.

Sa se yon avètisman enpòtan. Tradui li silvoupèlè.

Это очень важное сообщение. Пожалуйста, найдите переводчика.

ترجمته فضلك. رسالة مهمة.