



# Property Tax Information

Fiscal Year 2021 • City of Boston Assessing Department

Martin J. Walsh, Mayor

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## Important Dates

February 1, 2021

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

April 1, 2021

- Residential exemption filing deadline
- Personal exemption filing deadline

## More Information

- Fiscal Year 2021 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 2021

In Fiscal Year 2021, property values reflect real estate sales activity that occurred prior to the January 1, 2020 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, 2020, 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, 2020. Last year's residential exemption saved qualified homeowners up to \$2,879.79 off their tax bill. City Council and Mayor Walsh continue to choose 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 most reduces your tax bill should you qualify for more than one personal exemption.

### Escrow Information

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

## Billing Due Dates

February 1, 2021

- 3rd quarter taxes due

May 3, 2021

- 4th quarter taxes due

August 2, 2021

- Fiscal Year 2022 1st quarter taxes due

November 1, 2021

- Fiscal Year 2022 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. In FY 2020, a residential property with an assessed value of \$500,000 (receiving the residential exemption) paid approximately \$13 in CPA tax-surcharge. 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](http://boston.gov/cpa) for qualification criteria and to obtain a CPA exemption application. CPA exemption applications must be filed by April 1, 2021.

## Taxpayer Referral & Assistance Center (TRAC)

(617) 635-4287 • [boston.gov/assessing](http://boston.gov/assessing)

*TRAC is located on the mezzanine level of City Hall, however online or phone contact is preferred due to COVID-19 protocol.*

*Information and hours of operation are also available online at [boston.gov/assessing](http://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 2021 PROPERTY TAX INFORMATION

## Frequently Asked Questions

### How do market conditions affect my assessment?

For Fiscal Year 2021, 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, 2020 - which are comparable in location, style, age, size, and condition.

### I purchased my property in calendar year 2020. When might I qualify for a residential exemption?

For Fiscal Year 2021, you must have owned and occupied the property as your principal residence between July 2, 2019 and July 1, 2020 to qualify for the exemption. If you acquired the property after July 1, 2020, you may be eligible in Fiscal Year 2022.

#### Residential Exemption Eligibility

Purchased Prior to	Fiscal Year Eligible
July 1, 2020	2021
July 1, 2021	2022

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

For Fiscal Year 2021, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2020 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2022.

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](http://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, or online at [boston.gov/assessing](http://boston.gov/assessing). The application deadline is 4/1/2021.

### 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, 2021.

**Note:** *The deadline to file an abatement application is February 1, 2021. The taxes due on the property must be paid by February 1, 2021 even if the abatement decision is pending. Taxpayers may obtain abatement forms i) at the Taxpayer Referral & Assistance Center, Mezzanine Level, City Hall, ii) by calling (617) 635-4288, or iii) online at [boston.gov/assessing](http://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.