

Residential Exemption

Fiscal Year 2022 (July 1, 2021 - June 30, 2022)

Kim Janey, MAYOR • Nicholas P. Ariniello, Esq., Commissioner of Assessing



What is the Residential Exemption?

The City of Boston offers a residential exemption to homeowners who occupy their property as their principal residence. The residential exemption reduces the tax bill by exempting a portion of your property value. Last fiscal year, qualified homeowners saved \$3,153.02 on their tax bill.

Who can apply?

Every homeowner in the City of Boston who owns residential property and occupies that property as their principal residence as of January 1, 2021 may be eligible for the residential exemption in Fiscal Year 2022 (July 1, 2021 - June 30, 2022). In certain circumstances, taxpayers may also be eligible if they obtained their principal residence between January 1 and June 30, 2021. An individual can only have one principal residence and may qualify for a residential exemption on only one parcel in the City.

When must an application be filed?

In order to get the exemption on your 3rd quarter tax bill we recommend you file your application by mid October. If a credit does not appear on your Fiscal Year 2022 3rd quarter tax bill, you may file an application by April 1, 2022.

How do I apply?

Application forms are available at the Assessing Department, Room 301, City Hall OR at the Taxpayer Referral & Assistance Center (TRAC), mezzanine level, City Hall. Application forms are also available online after the 3rd quarter tax bill is issued at www.cityofboston.gov/assessing/search. Follow the instructions below the property search input field.

Your Social Security Number is required for identification purposes and will be kept confidential. It will be used solely to confirm a 2020 personal income tax return was filed from this address with the Commonwealth of Massachusetts Department of Revenue. Return completed application to the Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050.

May other exemptions apply?

The residential exemption is granted in addition to any other personal exemption to which a taxpayer may be entitled. However, no parcel of real estate may be assessed for less than ten percent (10%) of its fair cash value (there is also an exemption for certain persons with physical infirmities and financial hardship).

How is the value of the exemption calculated?

A residential exemption is the dollar value that is exempt from taxation. Qualified homeowners benefit by having a portion of their property value exempt from taxation. If, for example, the residential exemption value were \$100,000, a home with an assessed value of \$300,000 would be taxed on just \$200,000 of value. This exemption value, when multiplied by the current residential tax rate, represents the dollar savings amount of the exemption.

Compliance with Requirements

The Assessing Department conducts periodic reviews to ensure that only those owners who actually occupy their property as their principal residence receive the exemption. Owners who do not comply with the requirements of the residential exemption - or who fail to respond to requests for documentation - will lose the exemption benefit.

Residential Exemption Review

The Taxpayer Referral & Assistance Center (TRAC) has three (3) months from the date on which the application was filed to determine the merits of the application. Taxpayers should note that the filing of an application for the residential exemption does not mean that you can postpone the payment of your tax. The tax appearing on each of the quarterly tax bills must be paid in full. If the application for residential exemption is subsequently approved, the Office of the Collector Treasurer will issue a credit later in the fiscal year.

Filing Deadline:

APRIL 1, 2022

or three (3) months after the third quarter or actual tax bills are mailed, if later.

Taxpayer Referral & Assistance Center (TRAC)

TRAC is a one-stop taxpayer assistance center for questions about the following:

- Personal exemptions
- Residential exemption
- Current real estate tax
- Current personal property tax
- Current motor vehicle excise
- Ward and parcel number
- Changes of ownership
- Duplicate tax bills
- Property tax abatements
- Current year tax bill payments
- Motor Vehicle Excise
- Boat Excise

Call: (617) 635-4287

Visit: TRAC is located in Boston City Hall, on the mezzanine level. Office hours are weekdays from 9AM - 5 PM.

Log-On:
boston.gov/assessing

Appeal of the Decision

If your application is denied, you may file an appeal with the Commonwealth of Massachusetts Appellate Tax Board (ATB) within three (3) months of the date of the denial decision. The ATB is located at 100 Cambridge Street, 2nd floor, Suite 200, Boston, MA 02114. The ATB can be reached by phone at (617) 727-3100.