

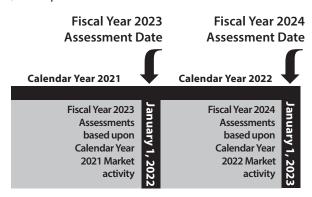
# City of Boston Assessing Department Assessing Calendar

# Assessing Dates and Fiscal Years

In Massachusetts, state law requires that all property be assessed at its full market value as of January 1st preceding the start of the fiscal year. It is the ownership, condition and value of the property on January 1st that determines an assessment and to whom the tax bill is assessed. Any new structures, additions, demolitions, improvements or alterations that occur after January 1st will not be reflected in the assessing records until the next January 1st. The only exception is certain exempt property which has a date of determination of July 1st.

In Massachusetts, the fiscal year commences on July 1st and ends on the following June 30th.

Property taxes are assessed for the fiscal year (July 1 - June 30) based on the value of the property as of the previous January 1st. For example, property taxes for Fiscal Year 2023 (July 1, 2022 to June 30, 2023) are based on the value of properties as of January 1, 2022.



#### **Assessment Calendar Explanation**

January 1 is the property tax assessment date for each "fiscal year". The fiscal year begins July 1 and continues to the following June 30. Assessed values are based upon the status of the property as of January 1st.

### Examples:

The property tax assessment date for fiscal year 2023 is January 1, 2022. Fiscal Year 2023 began on July 1, 2022 and ends on June 30, 2023.

The property tax assessment date for fiscal year 2024 is January 1, 2023. Fiscal Year 2024 will begin on July 1, 2023 and end on June 30, 2024.

## **Important Assessing Dates**

July 1  Fiscal Year begins  1st Quarter preliminary tax bill issued, the first of two equal estimate amounts based on the PRIOR fiscal year taxes  August 1*  1st Quarter preliminary tax due Personal exemption renewal applications mailed  Residential exemption applications mailed to new owners who purchased property in previous calendar year  October 1  2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1*  2nd Quarter tax due  Late December  3rd Quarter actual tax bill issued reflecting the actual value and tax rate for fiscal year  Property Tax Assessment Date for the following fiscal year  Abatement application filing period begins  February 1*  3rd Quarter tax due Abatement filing period deadline  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  Owners of taxable Personal Property must file Form of List Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  April 1 * (or 3 months after the third quarter or actual tax bills are mailed, if later)  April 1 * (or 3 months after the third quarter or actual tax bills are mailed, if later)  February 1*  Residential exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  4th Quarter tax bill issued  May 1*  4th Quarter tax due  Fiscal Year ends	important / issessing Dates	
the first of two equal estimate amounts based on the PRIOR fiscal year taxes  4. Ist Quarter preliminary tax due 4. Personal exemption applications mailed  Residential exemption applications mailed to new owners who purchased property in previous calendar year  October 1  2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1*  Late December  3rd Quarter tax due  Late December  4. Property Tax Assessment Date for the following fiscal year  • Abatement application filing period begins  February 1*  • 3rd Quarter tax due • Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  • Owners of taxable Personal Property must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax due  May 1*  4th Quarter tax due	July 1	Fiscal Year begins
• Personal exemption renewal applications mailed  Residential exemption applications mailed to new owners who purchased property in previous calendar year  October 1 2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1* 2nd Quarter tax due  Late December 3rd Quarter actual tax bill issued reflecting the actual value and tax rate for fiscal year  January 1 • Property Tax Assessment Date for the following fiscal year  • Abatement application filing period begins  February 1* • 3rd Quarter tax due  • Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1 • Owners of taxable Personal Property must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax due  May 1* 4th Quarter tax due		the first of two equal estimate amounts
Residential exemption applications mailed to new owners who purchased property in previous calendar year  October 1 2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1* 2nd Quarter tax due  Late December 3rd Quarter actual tax bill issued reflecting the actual value and tax rate for fiscal year  January 1 • Property Tax Assessment Date for the following fiscal year  • Abatement application filing period begins  February 1* • 3rd Quarter tax due  • Abatement filing period deadline  February - May Review of abatement and exemption applications - Notice of Decision mailed.  March 1 • Owners of taxable Personal Property must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax due	August 1*	1st Quarter preliminary tax due
to new owners who purchased property in previous calendar year  October 1  2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1*  2nd Quarter tax due  3rd Quarter actual tax bill issued reflecting the actual value and tax rate for fiscal year  January 1  • Property Tax Assessment Date for the following fiscal year  • Abatement application filing period begins  February 1*  • 3rd Quarter tax due  • Abatement filing period deadline  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  • Owners of taxable Personal Property must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax due  May 1*  4th Quarter tax due		
the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes  November 1*  2nd Quarter tax due  3rd Quarter actual tax bill issued reflecting the actual value and tax rate for fiscal year  4 Property Tax Assessment Date for the following fiscal year  4 Abatement application filing period begins  February 1*  5 ard Quarter tax due  6 Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  6 Owners of taxable Personal Property must file Form of List  7 Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  4th Quarter tax due  4th Quarter tax due	September	to new owners who purchased property in
January 1  Property Tax Assessment Date for the following fiscal year  Abatement application filing period begins  February 1*  Abatement filing period deadline  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  Property Tax Assessment Date for the following fiscal year  Abatement application filing period begins  Review of abatement and exemption applications - Notice of Decision mailed.  Owners of taxable Personal Property must file Form of List  Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  4th Quarter tax bill issued  May 1*  4th Quarter tax due	October 1	the second of two equal and preliminary
January 1  • Property Tax Assessment Date for the following fiscal year  • Abatement application filing period begins  February 1*  • 3rd Quarter tax due  • Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  • Owners of taxable Personal Property must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax bill issued  May 1*	November 1*	2nd Quarter tax due
following fiscal year  Abatement application filing period begins  February 1*  Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  Owners of taxable Personal Property must file Form of List  Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (ar 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (br 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)  April 1* (cr 3 months after the third quarter or actual tax bills are mailed, if later)	Late December	
begins  February 1*  • 3rd Quarter tax due • Abatement filing period deadline  February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  • Owners of taxable Personal Property must file Form of List • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax due  May 1*  4th Quarter tax due	January 1	
<ul> <li>Abatement filing period deadline</li> <li>February - May</li> <li>Review of abatement and exemption applications - Notice of Decision mailed.</li> <li>March 1</li> <li>Owners of taxable Personal Property must file Form of List</li> <li>Final date for charitable organizations to file Form 3ABC</li> <li>April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)</li> <li>Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline</li> <li>4th Quarter tax bill issued</li> <li>May 1*</li> </ul>		
February - May  Review of abatement and exemption applications - Notice of Decision mailed.  March 1  Owners of taxable Personal Property must file Form of List  Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  Review of abatement and exemption applications - Notice of Decision mailed.  Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  4th Quarter tax bill issued  May 1*  4th Quarter tax due	February 1*	3rd Quarter tax due
applications - Notice of Decision mailed.  March 1  Owners of taxable Personal Property must file Form of List  Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  4th Quarter tax bill issued  May 1*  4th Quarter tax due		Abatement filing period deadline
must file Form of List  • Final date for charitable organizations to file Form 3ABC  April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax bill issued  May 1*  4th Quarter tax due	February - May	
April 1* (or 3 months after the third quarter or actual tax bills are mailed, if later)  • Residential Exemption, personal exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax bill issued  May 1*  4th Quarter tax due	March 1	
months after the third quarter or actual tax bills are mailed, if later)  May 1*  exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and tax deferral filing deadline  • 4th Quarter tax bill issued  May 1*		
4th Quarter tax bill issued  May 1*  4th Quarter tax due	months after the third quarter or actual tax bills are mailed, if	exemption (elderly, blind, surviving spouses, minor children of deceased parents, veterans, National Guard) and
		4th Quarter tax bill issued
June 30 Fiscal Year ends	May 1*	4th Quarter tax due
	June 30	Fiscal Year ends

<sup>\*</sup>If the due date falls on a weekend, the tax payment/filing deadline is the first business day following the due date.

<sup>\*\*</sup> If serving outside the U.S. at the time of the filing deadline, filers may receive an extension to file for the National Guard Exemption (50 U.S.C. App. §560).