



# Elderly Exemption 41C

Fiscal Year 2023 (July 1, 2022 - June 30, 2023)

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The Elderly Exemption 41C provides assistance to elderly taxpayers over 65 years of age who meet income, whole estate, and residency requirements, some of which are briefly outlined below.

## What is a personal exemption?

A personal exemption reduces a portion of the taxes assessed on a parcel of property. You may not receive more than one personal exemption. However, applicants who qualify for two or more exemptions, will receive the exemption that saves the most money.

## What is the exemption amount?

Applicants who are eligible for the 41C\* personal exemption will receive a reduction in their tax liability of \$1,000. In addition, the City of Boston has elected to provide additional relief of up to \$1,000, provided that the additional amount does not:

1. Reduce your final tax bill below the amount of tax you owed in the previous year; and
2. Reduce the taxable value of your property below 10% of the assessed value.

## How Do I Apply?

File an application with the Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050 by April 3, 2023.

**Renewals:** If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

**New Applicants:** To obtain an application, contact the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287. Supporting documentation, including a birth certificate and other materials will be requested. The application is also available online after the third quarter tax bill is issued at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search).

## Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2023.

1. Reached the age of 65 as of July 1 of the tax year;
2. Owned\* and occupied the property as of July 1 of the tax year;
3. Owned and occupied any real property in Massachusetts for at least 5 years; or a surviving spouse who has inherited the property and occupied it for at least 5 years;
4. Resided in Massachusetts for the past 10 years;
5. Gross income NOT exceeding:

\$20,000.00	
+5,201.00	SSI Allowance
\$25,201.00	If single, or
\$30,000.00	
+7,802.00	SSI Allowance
\$37,802.00	If married;
6. Whole estate\*\*, excluding the value of the property NOT exceeding:

\$40,000	If single
\$55,000	If married.

*\*Ownership is determined as follows:*

- A. *A qualified candidate must possess a sufficient ownership interest in the domicile. To satisfy the ownership requirement, the person's interest must be worth at least \$4,000. The person may own this interest solely, as a joint owner or as tenant in common.*
- B. *The holder of life estate satisfies the ownership requirement.*
- C. *If the domicile is held in trust, a candidate can only satisfy the ownership requirement if they:*
  1. *Are a trustee or co-trustee of that trust; and*
  2. *Possess a sufficient beneficial interest in the domicile through that trust.*

## Filing Deadline:

**APRIL 3, 2023**

*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

## Visit/ Call/ Log-on

TRAC is located in Boston City Hall, on the mezzanine level. For hours of operation please call (617) 635-4287 or visit us online at [boston.gov/assessing](http://boston.gov/assessing).

**\*\*Whole Estate:** Residential properties containing more than four (4) units or a commercial unit will have a portion of the value of these units included in the whole estate calculation.

**A COPY OF THE TRUST AND A NOTARIZED COPY OF SCHEDULE OF BENEFICIARIES IS NECESSARY TO PROCESS THE APPLICATION.**

## Tax Payment

The filing of an application does not mean you can postpone the payment of your tax.