



# Surviving Spouses, Minor Children of a Deceased Parent, Elderly Exemption 17D

Fiscal Year 2026 (July 1, 2025 - June 30, 2026)

Michelle Wu, MAYOR • Nicholas P. Ariniello, Esq., Commissioner of Assessing

**The Surviving Spouse, Minor Child of Deceased Parent, Elderly (over 70) Exemption 17D provides assistance to surviving spouses, minor children of a deceased parent, and elderly taxpayers who meet age, 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, if an applicant qualifies for two or more exemptions, they will receive the exemption that saves the most money.

## What is the exemption amount?

Applicants who are eligible for the 17D personal exemption will receive a reduction in their tax liability up to \$420. In addition, the City of Boston has elected to provide additional relief of up to \$420, 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 1, 2026.

**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 Applications:** Contact the Taxpayer Referral & Assistance Center (TRAC) at (617)635-4287. Supporting documentation, including a birth certificate or death certificate and all 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). Follow the instructions below the property search input field.

## Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2026.

1. Owned\* and occupied the property as of July 1 of the tax year;
2. A surviving spouse as of July 1 of the tax year; or minor child of a deceased parent as of July 1 of the tax year; OR
3. Reached the age of 70 as of July 1 of the tax year and have owned the property at least five years;
4. A whole estate\*\*, excluding the value of the property NOT exceeding \$40,000.

## \*Ownership is determined as follows:

- A. A qualified candidate must possess a sufficient ownership interest in the domicile. To satisfy this ownership requirement, the person's interest must be worth at least \$2,000. 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.

## \*\* 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.

## Filing Deadline:

**APRIL 1, 2026**

*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).

**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.