



Property Tax Information

Fiscal Year 2018 • City of Boston Assessing Department

Martin J. Walsh, Mayor

Ronald W. Rakow, Commissioner

Important Dates

February 1, 2018

- Fiscal Year 2018 3rd quarter taxes due
- Abatement filing deadline for real property, personal property, and exempt property

Late March 2018

- Fiscal Year 2018 4th quarter tax bill issued

April 2, 2018

- Residential exemption filing deadline
- Personal exemption filing deadline

May 1, 2018

- Fiscal Year 2018 4th quarter taxes due

More Information

- Fiscal Year 2018 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
- If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes

Property Tax Outlook for Fiscal Year 2018

In Fiscal Year 2018, property values reflect real estate sales activity that occurred prior to the January 1, 2017 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. However, increasing assessments caused a decline in the property tax rate that, together with the increase in the residential exemption, will mitigate the increase in taxes for many owner-occupied properties.

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, 2017, may be eligible for the residential exemption. This year the residential exemption saves qualified homeowners up to \$2,538 off of their tax bill, nearly \$106 over last year's amount. The City Council and Mayor Walsh once again chose 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, should you qualify for more than one personal exemption then you will receive the exemption that saves you the most money.

Taxpayer Referral & Assistance Center (TRAC)

(617) 635-4287 • 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

TRAC is located on the mezzanine level of City Hall and is open weekdays from 9AM - 5PM. Information is also available online at boston.gov/assessing.

Fiscal Year 2018 Tax Rates

Residential

\$10.48

per \$1,000 of value

Commercial, Industrial, Personal Property

\$25.20

per \$1,000 of value

Community Preservation Act (CPA) Surcharge

In November 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 beginning this year. 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 low-income and low and moderate-income senior property owners who meet qualifying income limits. Please visit boston.gov/cpa for income qualification criteria and to obtain a CPA surcharge exemption application. You may also obtain this information at the Assessing Department, Boston City Hall, Room 301. CPA exemption applications must be filed by April 2, 2018.

FY 2018 PROPERTY TAX INFORMATION

Frequently Asked Questions

How do market conditions affect my assessment?

For Fiscal Year 2018, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - on or before January 1, 2017 - which are comparable in location, style, age, and condition.

I purchased my property in calendar year 2017. When might I qualify for a residential exemption?

For Fiscal Year 2018, you must have owned and occupied the property on January 1, 2017 to qualify for the exemption. If you acquired the property after January 1, 2017, you may be eligible in Fiscal Year 2019.

Residential Exemption Eligibility

Calendar Year Purchased	Fiscal Year Eligible
2016	2018
2017	2019
2018	2020

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

For the current Fiscal Year 2018, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2017 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2019.

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.

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, visiting the Assessing Department, Room 301,

Boston City Hall, or online at boston.gov/assessing. The Fiscal Year 2018 due date for exemption applications is April 2, 2018.

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, 2018.

The deadline to file an abatement application is February 1, 2018. The taxes due on the property must be paid by February 1 even if the abatement decision is pending. Taxpayers may obtain abatement forms i) from the Assessing Department, Room 301, Boston City Hall, ii) at the Taxpayer Referral & Assistance Center, Mezzanine Level, City Hall, iii) by calling (617) 635-4287, or iv) online at 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.

THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questa è una notizia molto importante. Vi preghiamo di fare la traduzione.

Este es un aviso importante. Sírvase mandarlo a traducir.

Ce message est important. Veuillez faire traduire.

Đây là một bản thông cáo quan trọng. Xin vui lòng thông dịch lại bản thông cáo này.

重要文件，請翻譯成中文。

Este é um aviso importante. Por favor providencie a tradução deste aviso.

Es é un avizu importanti. Di favor, manda traduzil.

Sa se yon avètisman enpòtan. Tradui li silvoupè.

Это очень важное сообщение. Пожалуйста, найдите переводчика.

ترجمته فضلك. مهمة رسالة.