



**Assessing Department
City of Boston**

Thomas M. Menino, Mayor
Ronald W. Rakow,
Commissioner of Assessing

**Taxpayer Referral &
Assistance Center
(617) 635-4287**

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption
- 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: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

Log-On:
www.cityofboston.gov/assessing

Just the Facts

Fiscal Year 2008 (July 1, 2007 - June 30, 2008)

Tax Rates

The FY 2008 tax rates are:

Residential property:
\$10.97 per thousand dollars of value

Commercial, Industrial and Personal property:
\$25.92 per thousand dollars of value.

Bill Payment

The FY 2008-Third Quarter bill, is issued by the Office of the Collector-Treasurer. It must be paid in full by February 1, 2008 - even if you have an application for an abatement or exemption pending. For current fiscal year tax bill payments contact the Taxpayer Referral & Assistance Center (TRAC) at (617)635-4287. For prior fiscal year delinquent tax amounts and payments contact the Collector-Treasurer's office at 635-4131.

Assessment Date

Massachusetts law provides for a uniform assessment date - January 1 - for each tax year. The assessment date for fiscal year 2008 (July 1, 2007-June 30, 2008) is January 1, 2007. This assessment date establishes the ownership, condition and occupancy of each parcel. If your property was purchased, sold, subdivided, renovated or suffered fire damage after January 1, 2008, these conditions will be reflected on the Fiscal Year 2009 - Third Quarter tax bill.

New Owners & Tax Bills

State law requires local Collectors to issue the tax bill to the owner of record on January 1 preceding the tax year in question. If you acquired the property after January 1, 2007 (the assessment date for fiscal year 2008) tax bills will still be sent in the former owner's name for the remainder of the fiscal year. It takes a full billing cycle (1 year) for ownership name changes because state law stipulates the ownership/assessment date of January 1. As a rule, this issue is discussed in detail at the closing on the purchase and sale of property since errors could result in a lien against the property. Former owners who receive a tax bill after the sale of their property are requested to forward the bill to the new owner. However, this is voluntary. The new owner is ultimately responsible for procuring their property tax bill and paying all taxes once the sale is concluded.

NOTE: The Assessing Department will mail tax bills out in care of the new owner whenever requested. If you wish to do so, call the Tax Data Administration unit at 617-635-3783.

You can obtain a copy of your tax bill by calling the Taxpayer Referral & Assistance Center (TRAC) at 617-635-4287.

Change of Tax Bill Mailing Address

The City of Boston operates on a quarterly billing system. The Fiscal Year 2008 - Third Quarter tax bill will be sent to the owner of record as of January 1, 2007. If you purchased the property after that date, the bill will list the previous owner's name. In order to receive future bills at the appropriate address, either print out a Change of Mailing Address form available on-line at www.cityofboston.gov/assessing or request a form from the TRAC office at (617) 635-4287. *NOTE: The owner's signature is required on the form before any change of tax bill mailing address can be authorized.*

Abatements

An abatement is a reduction of a property tax, based upon a review and correction of a property's assessed value. Massachusetts General Laws provide for an abatement procedure that must be followed when taxpayers believe that their property is over-assessed, disproportionately assessed (this refers to an entire class of property, not to any individual unit or development), improperly classified or exempt from taxation. An abatement application may be filed by the person to whom the property has been assessed, or the person who became owner of the property after January 1.

For Fiscal Year 2008 applications for abatement must be filed with the Assessing Department after the third quarter tax bill is mailed and no later than **February 1, 2008**. No abatement can be granted unless the application is filed on time. The bill must be paid by February 1, 2008, even if an abatement application is pending.

Application forms are available at the Assessing Department, Room 301, and at the Taxpayer Referral & Assistance Center (TRAC), Rm. M5, Mezzanine level, Boston City Hall or by calling (617) 635-4287. Office hours are Monday - Friday, from 9 AM until 5 PM. Abatement application forms are also available online at www.cityofboston.gov/assessing. (NOTE: Applications must be received or postmarked on or before **February 1, 2008**. No abatement can be granted unless the application is filed on time.)

Just the Facts

Property Tax Assistance

The City of Boston provides a number of property tax assistance programs for qualified homeowners. They are: **Personal Exemptions**, **Residential Exemption** and **Tax Deferral** for elderly

Personal Exemption

A personal exemption reduces all or a portion of the taxes assessed on property. Personal exemptions are available to qualified homeowners who are: elderly, blind, surviving spouses, minor children of deceased parents, or veterans with service-connected disabilities. Each exemption has eligibility requirements (e.g., age, income restrictions). You may not receive more than one personal exemption. However, if you qualify for two or more exemptions, you will receive the exemption that saves you the most money.

You may be eligible for a personal exemption if you meet the basic requirements below:

Residential Exemption

The City of Boston offers a residential exemption to property that serves as a property owner's principal residence. In Fiscal Year 2008, qualified homeowners can expect to save \$1,488.57 on their tax bill. To be eligible, the owner must occupy their property as their principal residence on January 1, 2007. The residential exemption, reduces the tax bill by exempting a portion of the value from taxation.

For the purpose of this exemption, the principal residence is the address from which your Massachusetts income tax return is filed. Your Social Security Number is required to verify eligibility. This information is kept

confidential and used solely to confirm a 2006 personal income tax filing from your address with the Commonwealth of Massachusetts. The social security number you supply is submitted to the Commonwealth of Massachusetts Department of Revenue for verification.

The residential exemption for Fiscal Year 2008 is applied to the 3rd quarter tax bill. If a credit does not appear on your Fiscal Year 2008 third quarter tax bill, you may file an application within 3 months of the mailing date of the tax bill. The final deadline for filing for Fiscal Year 2008 is March 31, 2008.

If you think you qualify, contact the Assessing Department's Taxpayer Referral & Assistance Center (TRAC) for an application at (617) 635-4287.

Tax Deferral for Elderly

Qualified elderly taxpayers (65+) may now defer their taxes at a 4% interest rate. Mayor Menino and the Boston City Council lowered the interest rate from 8% to 4% effective in Fiscal Year 2008. A tax deferral should be considered when an owner's current expenses make continued ownership of his/her home difficult. A deferral is not an exemption. Instead, the amount of the deferred tax, plus interest accruing at the rate of 4% per year, must eventually be repaid when the property is sold or transferred, or when the owner is deceased. A tax deferral represents a lien on the property but may, for some owners, be a viable financial option.

If you think you qualify, contact the Assessing Department's Taxpayer Referral & Assistance Center (TRAC) for an application at (617) 635-4287.

Fiscal Year 2008 Personal Exemption	Basic Requirements as of July 1, 2007	Income, Asset Restrictions
Elderly	Over the age of 65 (limited income)	If Single: *Income cannot exceed \$23,841.00; **Whole Estate cannot exceed \$40,000 If Married: *Income cannot exceed \$35,762.00; **Whole estate cannot exceed \$55,000
Surviving Spouse; Minor Child of deceased parent; Elderly	Widow or widower; or minor child of deceased parent; or Elderly over the age of 70	**Whole estate, excluding the value of the property, cannot exceed \$40,000
Blind	Declared legally blind	No Income restrictions
Veterans	Veterans who meet certain disability requirements, and their spouses, surviving spouses or surviving parents	No Income restrictions
<i>*Income = Salary or wages, social security, annuities, pensions, rental income, interest, dividends. **Whole estate = includes savings, stocks, bonds, real estate other than applicants home. Does not include the value of the applicant's life insurance.</i>		

If you think you qualify, contact the Assessing Department's Taxpayer Referral & Assistance Center (TRAC) Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287 or via our contact form at www.cityofboston.gov/assessing. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation and other materials that will help the Board of Assessors make a determination, will be requested.

Detailed information about personal exemption requirements is available on line at www.cityofboston.gov/assessing.

Application Deadlines for Abatements and Exemptions

		Application Period	Last Day to File
Residential Exemption	Own and occupy the property by January 1, 2007	Within three months of the mailing date of the 3rd quarter tax bill	March 31, 2008
Abatement	Overvaluation Improper classification Disproportionate Assessment; Exempt	Thirty days from the mailing date of the 3rd quarter tax bill	February 1, 2008
Personal Exemption	Elderly (65+); Surviving Spouse, Minor child of deceased parent; Elderly (70+); Blind; Veteran	Within three months of the mailing date of the 3rd quarter tax bill	March 31, 2008
Statutory Exemptions	Charitable organizations Religious organizations Other organizations	Thirty days from the mailing date of the 3rd Quarter tax bill	February 1, 2008
Deferral	A tax deferral is not an exemption, but follows the same application deadlines as exemptions	Within three months of the mailing date of the 3rd quarter tax bill	March 31, 2008