

National Guard Exemption

Fiscal Year 2012 (July 1, 2011 - June 30, 2012)

Thomas M. Menino, MAYOR - Ronald W. Rakow, Commissioner of Assessing



The National Guard Exemption, recently adopted by Mayor Menino and the Boston City Council, is a new program that will allow National Guard Members and Military Reservists who are on active duty serving in foreign countries to receive a real estate tax exemption.

WHO QUALIFIES FOR THE NATIONAL GUARD EXEMPTION?

The applicant must:

- Be an active National Guard Member or Military Reservist serving in a foreign country during the fiscal year. For fiscal year 2012, the time period is July 1, 2011 to June 30, 2012.
- Possess a sufficient ownership interest in the property, defined as at least \$2,000 in value, for the fiscal year in question.
- Own the property as his or her primary residence either solely, as a joint owner, or as a tenant in common.

WHAT IS THE EXEMPTION AMOUNT?

Applicants who qualify for the National Guard Exemption will receive a 100% reduction in the total real estate taxes assessed for the given year.

HOW DO I APPLY?

File a standard application for abatement of real estate tax with the Assessing Department, Room 301, City Hall, Boston, MA 02201. Applications must be filed after the 3rd quarter tax bill is issued and no later than February 1, 2012.

If the filer is serving outside of the US at the time of the filing deadline, he/she will have 180 days from the deadline to file for the National Guard exemption (50 U.S.C. App. §560).

Please include the following documentation with your application:

- Deployment order
- If property is owned in trust, a copy of the trust and a notarized copy of the schedule of beneficiaries

Filing Deadline:
FEBRUARY 1, 2012

Taxpayer Referral & Assistance Center (TRAC)

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
- Boat excise

Call: (617) 635-4287

Visit: Boston City Hall, mezzanine level. Office hours are weekdays from 9AM - 5 PM.

Log-On:

www.cityofboston.gov/assessing

