

Hardship Exemption 18

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

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



The hardship exemption provides assistance to those taxpayers who, in the judgement of the Board of Assessors, are unable to fulfill their tax obligations by reason of: age, infirmity and financial condition.

Filing Deadline:
MARCH 30, 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
- Motor Vehicle Excise
- 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

What is a personal exemption?

A personal exemption reduces all or a portion of the taxes assessed on a parcel of property.

What is the exemption amount?

Taxpayers who are eligible for hardship exemption will be released from all or a portion of their tax liability, as determined by the Board of Assessors.

How Do I Apply?

File an application with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the third quarter tax bill.

New Applicants: If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Supporting medical and financial documentation that will help the Board of Assessors make a determination, will be requested.

Tax Payment

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

Inspection

A home inspection may be necessary. Refusal of inspection will result in the denial of the application. All buildings which are multi-family or mixed use will be inspected.

Requirements

Please complete the application and include all of the following information:

- Tax returns with W2 form OR pay stubs.
- Social security benefits
- Statement of pension distribution
- Bank statement for the current and prior years.
- Unemployment compensation.
- Public assistance statements.
- Rental income.
- All sources of income, including non-family members who live in the home and, any adult children and financial assistance they may provide.
- Names and ages of any minor children and schools they attend.
- Birth certificate.
- Physician's CURRENT letter detailing disability and duration of disability.
- Copies of all utility bills, food, mortgage payments, credit and loan payments, car and house insurance.
- Names, occupations of children over 18.

Ownership

1. *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 \$4,000. The person may own this interest solely, as a joint owner or as tenant in common.*
2. *The holder of life estate satisfies the ownership requirement.*
3. *If the domicile is held in trust, a person can only satisfy interest if he/she:*
 - a. *Is a trustee or co-trustee of that trust; and*
 - b. *Possesses a sufficient beneficial interest in the domicile through that trust.*

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