

# Residential Exemption

Fiscal Year 2010 (July 1, 2009 - June 30, 2010)

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



**Filing Deadline: MARCH 31, 2010**

## 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](http://www.cityofboston.gov/assessing)

the quarterly tax bills must be paid in full. If the application for residential exemption is subsequently approved, the Office of the Collector Treasurer will issue a credit later in the fiscal year.

### Appeal of the Decision

If the application is denied, you may file an appeal to the Commonwealth of Massachusetts Appellate Tax Board (ATB) within three (3) months of the date on which the TRAC made its decision. The ATB is located at: 100 Cambridge Street, 2nd floor, Suite 200, Boston, MA 02114. Call the ATB at 617-727-3100.

## What is the Residential Exemption?

The City of Boston offers a residential exemption to property that serves as a property owner's principal residence. To be eligible, the owner must occupy their property as their principal residence on January 1, 2009. The residential exemption, which reduces the tax bill by exempting a portion of the value from taxation will save homeowner's \$1,486.07 for Fiscal Year 2010.

## Who can Apply

Every taxpayer in the City of Boston who owns residential property and occupies the property as their principal residence on January 1, 2009, may be eligible for the residential exemption in Fiscal Year 2010 (July 1, 2009 - June 30, 2010). An individual may qualify for a residential exemption on only one parcel.

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 2008 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.

## When must an application be filed?

The residential exemption for Fiscal Year 2010 is applied to the 3rd quarter tax bill. If a credit does not appear on your Fiscal Year 2010 3rd quarter tax bill, you may file an application within 3 months of the mailing date of the 3rd quarter tax bill. The final deadline for filing for Fiscal Year 2010 is March 31, 2010.

## How Do I Apply?

Application forms are available at the Assessing Department, Room 301 City Hall OR at the Taxpayer Referral & Assistance Center (TRAC), mezzanine level, City Hall. Application forms are also available on line at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search) during the exemption filing period (January 1, 2010 and March 31, 2010). Follow the Instructions to the right of the Property Search Input screen.

Complete the application for residential exemption. Your Social Security Number is required for identification purposes and will be kept confidential. It will be used solely to confirm a 2008 personal income tax filing from this address with the Commonwealth of Massachusetts Department of Revenue. Return the completed application to: Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050.

## May other exemptions apply?

The residential exemption is granted in addition to any other personal exemption to which a taxpayer may be entitled. However, no parcel of real estate may be assessed for less than ten percent of its fair cash value. (There is also an exemption for certain persons with physical infirmities and financial hardship).

## How is the value of the exemption calculated?

A residential exemption is the dollar value that is exempt from taxation. Homeowners who qualify benefit by having a portion of their property value exempt from taxation. If, for example, the residential exemption value were \$100,000, a home with an assessed value of \$300,000 would be taxed on just \$200,000 of value. This exemption value, when multiplied by the current residential tax rate, represents the dollar savings amount of the exemption.

## Compliance with Requirements

The Assessing Department conducts periodic reviews to ensure that only those owners who actually occupy their property as their principal residence receive the exemption. Owners who do not comply with the requirements of the residential exemption - or who fail to respond to requests for documentation - will lose the exemption benefit.

## Residential Exemption Review

The Taxpayer Referral & Assistance Center (TRAC) has three (3) months from the date on which the application was filed to determine the merits of the application.

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