

Surviving Spouses, Minor Children of a Deceased Parent, Elderly Exemption 17D

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

*** Whole Estate:*
Residential properties containing more than four units or a commercial unit will have a portion of the value of these units included in the whole estate calculation.

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

Tax Payment

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

The Surviving Spouse, Minor Child of Deceased Parent, Elderly (over 70) exemption 17D provides assistance to surviving spouses, minor children of a deceased parent, and elderly taxpayers who meet the age, whole estate and residency requirements.

What is a personal exemption?

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

What is the exemption amount?

Taxpayers who are eligible for personal exemption 17D* will receive a reduction in their tax liability of \$280. In addition, the City of Boston has elected to provide additional relief of up to \$280, provided that the additional amount does not:

1. reduce your final tax bill below the amount of tax you owed in the previous year; and
2. reduce the taxable value of your property below 10 % of the assessed value.

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.

Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

New Applications

Contact the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287. Supporting documentation, including a birth certificate and all other

materials will be requested. The application is also available online after the third quarter tax bill from January 1 - March 31, 2010 at: www.cityofboston.gov/assessing. Go to **FORMS** on the left menu.

Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2010.

1. * Owned and occupied the property as of July 1 of the tax year;
2. A surviving spouse as of July 1 of the tax year; or Minor child of a deceased parent as of July 1 of the tax year; OR
3. Reached the age of 70 as of July 1 of the tax year and have owned the property at least five years;
4. A ** whole estate, excluding the value of the property NOT exceeding \$40,000:

*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 \$2000. 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.*