

Your Betterment Tax Bill Explained

City of Boston Public Improvement Commission

M. G. L. Chapter 80, Section 4



“It is my hope that the information contained here will provide property owners in Boston with a clearer understanding of the costs associated with public improvements and the various payment options available to them.

Dennis E. Royer, Chairman

**Public
Improvement
Commission**
(617) 635-4965

What is a betterment?

A betterment is a specific type of public improvement undertaken by the City of Boston Public Works Department. The laying out and construction of new streets and upgrading of sidewalks are considered betterments. Repaving or replacing streets, sidewalks and sewers are not considered betterments.

Why am I being billed?

State law allows the City to assess the cost of a betterment to affected properties. Usually, properties that abut the betterment are assessed. For each betterment, a lien that specifies the estimated amount of assessment for each affected property has been filed with the Suffolk County Registry of Deeds.

How was my betterment determined?

Individual assessments are based on the overall cost of the betterment and parcel-specific factors such as length of frontage and the land area of the parcel.

The assessed owner has up to six months to petition the Public Improvement Commission for an abatement.

What are my payment options?

You may pay the bill within thirty days with no penalty. Payments should be made to the City of Boston and mailed *ONLY* to the following address:

City of Boston
Office of the Collector-Treasurer
P. O. Box 9711
Boston, MA 02114

After thirty days, interest will accrue on any unpaid balance at a rate of seven (7) percent per year. Beginning with the next fiscal year (July 1 - June 30) the unpaid balance will be added to your annual Third Quarter property tax bill (issued in late December) as a special assessment. The special assessment plus interest, will be spread out over a ten-year period. You have the option to spread out the payments over a longer period, up to twenty years. To do so, contact the City of Boston Assessing Department before November 1.

To Contact Us

For questions regarding abatement or how your tax bill was determined, contact the Public Improvement Commission at: (617) 635-4965.

Contact the Taxpayer Referral & Assistance Center (TRAC) for all other questions at: (617)635-4287.

SAMPLE

THE COMMONWEALTH OF MASSACHUSETTS
City of Boston
Office of the Collector Treasurer

NOTICE OF BETTERMENT ASSESSMENT

9/15/2008

NOTICE IS HEREBY GIVEN:

DOE JANE A
6 NAME ST
ROXBURY MA 02120

That a Sidewalk assessment has been levied and this day committed as follows:

<u>PIC</u>	<u>Street</u>	<u>District</u>	<u>Amount</u>	<u>Parcel ID</u>
4	6 NAME ST	ROXBURY CROSSIN	\$743.57	10-00000-000

As shown on a plan on file in the office of the Engineering Division, Public Works Department.

All payments shall be to the City of Boston, P. O. Box 9711, Boston, MA 02144. If a receipt is desired, a self address stamped envelope should be enclosed.

Unpaid assessments bear 7% interest form the thirtieth day after the date of this notice. Any petition for abatement or exemption must be filed within six months after the date hereof with the Public Improvement Commission at the following address: Public Improvement Commission Attn: Executive Secretary, 1 Cit Hall Square, Room 714, Boston, MA 02201. Request for abatement or exemption does not absolve responsibility for payment of said assessment.

In accordance with the provisions of Chapter 80: section 13 as amended, the Board of Assessors, if requested, will apportion an assessment of this kind over a period of years not exceeding twenty. If no request is made unpaid assessments are usually apportioned over a period of years not exceeding ten. Requests for apportionment of assessment should be sent to Board of Assessors, 1 City Hall Square, Room 301, Boston, MA 02201.

DATE: 9/15/08

PARCEL ID: 10-00000-000

OWNER: DOE JANE A
STREET: 6 NAME ST
CITY: ROXBURY CROSSIN **STATE:** MA **ZIP:** 02120

AMOUNT: \$743.57
INTEREST: 0.00
TOTAL: \$743.57

Collector Treasurer of the City of Boston