

# Elderly Exemption 41C

Fiscal Year 2017 (July 1, 2016 - June 30, 2017)

Martin J. Walsh, MAYOR • Ronald W. Rakow, Commissioner of Assessing



## Filing Deadline:

**APRIL 3, 2017**

or three (3) months after the third quarter or actual tax bills are mailed, if later.

## Taxpayer Referral & Assistance Center (TRAC)

TRAC is a one-stop taxpayer assistance center for questions about the following:

- Personal exemptions
- 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 - 5PM.

### Log-On:

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

**\*\*Whole Estate:** Residential properties containing more than four (4) 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 elderly exemption 41C provides assistance to elderly taxpayers over 65 years of age who meet income, whole estate, and residency requirements, some of which are briefly outlined below.

## What is a personal exemption?

A personal exemption reduces 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 41C\* will receive a reduction in their tax liability of \$750. In addition, the City of Boston has elected to provide additional relief of up to \$750, 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, One City Hall Square, Boston, MA 02201-1050 by April 3, 2017.

**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 Applicants:** To obtain an application contact the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287. Supporting documentation, including a birth certificate and other materials will be requested. The application is also available online after the third quarter tax bill is issued at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search). Follow the instructions below the property search input field.

## Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2017.

1. Reached the age of 65 as of July 1 of the tax year;
2. Owned\* and occupied the property as of July 1 of the tax year;
3. Owned and occupied any real property in Massachusetts for at least 5 years; or a surviving spouse who has inherited the property and occupied it for at least 5 years;
4. Resided in Massachusetts for the past 10 years;
5. Gross income NOT exceeding:  
\$20,000.00  
+4,523.00 SSI Allowance  
\$24,523.00 If single, or  
  
\$30,000.00  
+6,785.00 SSI Allowance  
\$36,785.00 If married;
6. Whole estate\*\*, excluding the value of the property NOT exceeding:  
\$40,000 If single  
\$55,000 If married.

*\*Ownership is determined as follows:*

- A. A qualified candidate must possess a sufficient ownership interest in the domicile. To satisfy the 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.
- B. The holder of life estate satisfies the ownership requirement.
- C. If the domicile is held in trust, a candidate can only satisfy the ownership requirement if they:
  1. Are a trustee or co-trustee of that trust; and
  2. Possess a sufficient beneficial interest in the domicile through that trust.