

Your Betterment Tax Bill Explained

City of Boston Public Improvement Commission

M. G. L. Chapter 80, Section 4



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.

How to Contact:

For questions regarding abatement or how your tax bill was determined, contact the Public Improvement Commission at (617) 635-4960.

Contact the Assessing Department for all other questions at (617) 635-4287.