



# Elderly Exemption 41C

Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

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**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, applicants who qualify for two or more exemptions, will receive the exemption that saves the most money.

## What is the exemption amount?

Applicants who are eligible for the 41C\* personal exemption will receive a reduction in their tax liability of \$1,000. In addition, the City of Boston has elected to provide additional relief of up to \$1,000, 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 1, 2024.

**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).

## Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2024.

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  
+5,653.00 SSI Allowance  
\$25,653.00 If single, or  
  
\$30,000.00  
+8,480.00 SSI Allowance  
\$38,480.00 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.

## Filing Deadline:

**APRIL 1, 2024**

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

## Visit/ Call/ Log-on

TRAC is located in Boston City Hall, on the mezzanine level. For hours of operation please call (617) 635-4287 or visit us online at [boston.gov/assessing](http://boston.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.