



National Guard Exemption 56

Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

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The National Guard & Reserve Exemption 56 allows members of the National Guard and Military Reserve who are on active duty serving in a foreign country to receive a real estate tax exemption. In order to qualify you must meet program requirements, some of which are briefly outlined below.

Who qualifies for the National Guard & Reserve Exemption?

The applicant must:

- Be an active member of the National Guard or Military Reserve serving in a foreign country during the fiscal year. For Fiscal Year 2025, the time period is July 1, 2024 to June 30, 2025; and
- Possess a sufficient ownership interest in the property, defined as at least \$2,000 in value, for the fiscal year in question; and
- Own the property as your primary residence either solely, as a joint owner, or as a tenant in common as of July 1.

What is the exemption amount?

Applicants who qualify for the National Guard Exemption will receive a 100% reduction of the real estate taxes assessed for the given year.

How do I apply?

For more information on obtaining an application please contact our Taxpayer Referral and Assistance Center (TRAC) at 617-635-4287.

Completed National Guard Exemption applications should be filed with the Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050.

The Fiscal Year 2025 application filing deadline is April 1, 2025 or three (3) months after the third quarter or actual tax bills are mailed, if later.

If serving outside the U.S. at the time of the filing deadline, filers may receive an extension to file for the National Guard Exemption (50 U.S.C. App. §526).

Which supporting documents must be included with my National Guard Exemption application?

Applicants must include the following documentation with their application:

- Deployment order - DD Form 214.
- If property is owned in trust, a copy of the trust and a notarized copy of the schedule of beneficiaries.

Filing Deadline:

April 1, 2025

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 operations please call (617) 635-4287 or visit us online at boston.gov/assessing.