Real Estate Parcel Consolidation

Taxpayer Information FY 2010

City of Boston Assessing Department

The following information is for taxpayers seeking to consolidate the parcel on which their home is located and its contiguous lot or lots into one property parcel for tax bill purposes. *(Review the information and restrictions below before submitting the* ***Consolidation Request Form*** *that follows).*

You cannot consolidate if:

- name(s) on deed of parcels sought to be consolidated is/are different (parcels must have exact same name(s) on each parcel); OR
- there are outstanding taxes on any of the parcels sought to be consolidated; OR
- any of the parcels sought to be consolidated are under abatement review or appeal for overvaluation; OR
- one parcel(s) is taxable and the other parcel(s) is exempt; OR
- there is a deed restriction or restrictions on any of the parcels sought to be consolidated, including but not limited to, open space, community garden space; OR
- one of the parcels is listed under **recorded land** and the other parcel is listed under **registered land** at Suffolk County Registry of Deeds; OR
- one of the parcels is part recorded and part registered land.

Exceptions and their requirements:

Multiple Buildings/Uses

If a Residential dwelling or Commercial building structure straddles two or more lots, the owner must provide a consolidation plan, prepared by a registered surveyor, and record that plan at Suffolk County Registry of Deeds.

After the consolidation plan has been recorded, the owner may submit a request to the Assessing Department for parcel consolidation.

Commercial parcels will not be consolidated if the main parcel and the contiguous parcel(s), which are under the same ownership, have different uses.

Consolidation of Condos

In order to consolidate two condos for tax billing purposes, a copy of the amendment to the master deed is required. (Owner or representative must first file an amendment to the master deed with the Registry of Deeds).

Effective Fiscal year for Approved Consolidation

If the consolidation plan is filed with the Registry before January 1, the assessment date, a consolidation approved by the Assessing Department will take effect in the next fiscal year. (Examples below)

Consolidation Plan filed BEFORE	Effective Fiscal Year
1/1/2009	2010
1/1/2010	2011

Consolidation Plan filed AFTER	Effective Fiscal Year
1/1/2009	2011
1/1/2010	2012

NOTES:

1. The Assessing Department reserves the right to deny any and all consolidation request not meeting the conditions set forth on this application or any other condition, which is not reasonable in the sound discretion of the Assessing Department.
2. The Assessing Department is not responsible for a taxpayer's failure to obtain bank/lender approval for the consolidation.
3. Parcel consolidation by the Assessing Department is strictly **for billing purposes only** and will not be recognized by land court if planning to convey a portion of the lot at a later date.
4. **Residential Exemption** (Applies to residential owner-occupied property only) If your request for consolidation is approved, a new parcel number will be assigned to the consolidated parcels. If you are receiving a residential exemption, you will need to reapply for the Residential Exemption once applications are available. The residential exemption is applied annually, to the 3rd quarter tax bill. If the exemption does not appear on your 3rd quarter tax bill, you have three months from the date the tax bill was issued to apply. Applications for residential exemption are available by calling the Taxpayer Referral & Assistance Center at (617) 635-4287.