



# Real Estate Parcel Consolidation

## Taxpayer Information FY 2011

### 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
1/1/2010	2011
1/1/2011	2012

Consolidation Plan filed AFTER	Effective Fiscal Year
1/1/2010	2012
1/1/2011	2013

#### 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.



# Real Estate Parcel Consolidation

## Request Form FY 2011

City of Boston Assessing Department

Read the Taxpayer Information Sheet prior to completing this form. After you have completed the form, Print the request form to save a hard copy, sign it and send the request form to the address indicated below.

### Owner/applicant information

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext: \_\_\_\_\_ Email: \_\_\_\_\_

### Parcel to be Consolidated Information

1. Parcel (s) Ward No. \_\_\_\_\_ (Ex. Ward: 03)

2. List Parcel Numbers to be consolidated: (Ex. 12345-000, 12346-000)

\_\_\_\_\_

3. Exact parcel(s) Location

Street No. and Name \_\_\_\_\_

4. Were the parcels purchased from the City of Boston? YES NO

5. Are there any deed restrictions placed on any of the parcels for which the consolidation is requested? YES NO

If YES, what type of deed restriction?

Open Space Residential Parking Community Garden  
Affordable Housing Other: \_\_\_\_\_

6. Is each parcel titled in the exact same name? YES NO

7. Are there outstanding taxes on any of the parcels? YES NO

8. Are any of the parcels currently under review for abatement or do any have an open appeal for overvaluation? YES NO

9. Are you receiving a personal exemption? YES NO

### Signature (this form must be signed and returned to be valid)

The information is true to the best of my knowledge.

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(m/d/yyyy)

### NOTES:

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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.

### FY 2011 Consolidation

Owner must have their title (Deed) recorded **BEFORE** 1/1/10 in order to consolidate the parcels for tax billing purposes for Fiscal Year 2011.

### **Condo Parcels:**

To consolidate condo parcels for tax billing purposes, a copy of the amendment to the master deed is required. (Owner or representative must have filed an amendment to the master deed with the Registry of Deeds). Forward a Copy of the Amendment of the Master Deed with this form.

**Instructions:** Be sure to read the Information sheet before filling out this form.

Complete and return the request form to:

Attn: Consolidation RQ  
Assessing Department  
Rm. 301, One City Hall Sq.  
Boston, MA 02201-1050