



Real Estate Parcel Consolidation

Taxpayer Information

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.

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
- **you receive or received a personal exemption; OR**
- one parcel(s) is taxable and the other parcel(s) is exempt; OR
- if 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
- if 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
- if one of the parcels is part recorded and part registered land.

RE: 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.

When would an approved consolidation for tax billing purpose take effect?

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.

(Example: Consolidation plan filed before to January 1, 2008 would take effect in FY 2009)

If the consolidation plan is filed with the Registry **after** January 1, an approved consolidation will not take effect in the next fiscal year but in the fiscal year thereafter.

(Example: Consolidation plan filed after to January 1, 2008 would take effect in FY 2010)

NOTE: Owner requesting consolidation must also have their title (Deed) recorded PRIOR to 1/1/08 to be updated for FY 2009

RE: 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 3rd quarter tax bill was issued to apply. Applications for residential exemption are available by contacting the Taxpayer Referral & Assistance Center (TRAC) at 617-635-4287.

Important Notes

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.

The Assessing Department is not responsible for a taxpayer's failure to obtain bank/lender approval for the consolidation.

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

Owner requesting consolidation must have their title (Deed) recorded **PRIOR** to 1/1/08 in order for the Assessing Department to consolidate the parcels for tax billing purposes for Fiscal year 2009.



Real Estate Parcel Consolidation Request

City of Boston Assessing Department

Owner/applicant Information

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip code: _____

Phone: () _____ - _____ Ext. _____ Email: _____

Parcel to be consolidated Information (Ward & Parcel (ID) number is found on your tax bill)

- Parcel (s) Ward No. _____ (ex. Ward 3)
- List Parcel Numbers to be consolidated: (ex. 12345-000, 12346-000)

3. Exact parcel(s) Location:

- _____
Street No. and Name

- Were the parcels purchased from the City of Boston? YES NO
- Are there any deed restrictions placed on one 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: _____

- Are the parcels titled in the exact same name? YES NO
- Are there any outstanding taxes on any of the parcels? YES NO
- Are any of the properties currently under review for abatement or are they in open appeal for overvaluation? YES NO
- Are you receiving a personal exemption? YES NO

Signature

The information provided is true to the best of my knowledge.

Print Name Here: _____

Signature: _____

Date: ____/____/____

(This form **MUST** be signed to be valid)

IMPORTANT NOTICE:

The Assessing Department reserves the right to deny any and all consolidation request not meeting the conditions set forth below or any other condition, which is not reasonable in the sound discretion of the Assessing Department.

The Assessing Department is not responsible for a taxpayer's failure to obtain bank/lender approval for the consolidation.

Notes:

Owner requesting consolidation must have their title (Deed) recorded **PRIOR** to 1/1/08 in order for the Assessing Department to consolidate the parcels for tax billing purposes for Fiscal Year 2009.

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.

Consolidation of Lots

You cannot consolidate if one of the lots is listed under recorded land and the other lot is listed under registered land at Suffolk County Registry of Deeds. Also, if one of the lots is part recorded and part registered land.

Multiple Buildings/Uses

If a Residential dwelling or Commercial building structure exists on both lots, the owner is required to obtain a registered surveyor to draw up a new consolidation plan and record that plan at Suffolk County Registry of Deeds. Subsequent to the plan recording, the owner submits 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.

Residential Exemption

If a consolidation for tax billing purposes is approved, a new parcel number is assigned to your parcel. If the property has been receiving a residential exemption previously, you will need to reapply for the next fiscal year. 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 (3) months for the date the 3rd quarter tax bill was issued to apply. Applications for residential exemption are available by contacting the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 during the 3rd quarter billing period in January.

Return this request form to:

Katherine Walsh
Attention: Consolidation RQ
Assessing Department, Room 301
Boston City Hall
Boston, MA 02201