



## Assessing Department

March 8, 2017

**RE: Massachusetts General Laws Chapter 59, Section 38D  
38D Property Tax Return, Form NC - New Construction**

Dear Owner:

The City of Boston Assessing Department is in the process of conducting the Fiscal Year 2018 Annual Maintenance Project, which in this case requires specific property data information and costs related to the above new construction project.

Please see the enclosed FY2018 38D Property Tax Return, Form NC – **New Construction**. The information on this return regarding property income and expenses is requested pursuant to Massachusetts General Laws Chapter 59; Section 38D, in order that the City of Boston Assessing Department determines the actual fair cash valuation of the subject property. Please file the completed return to the Assessing Department within sixty (60) days of the mailing date. All information submitted is confidential pursuant to the law. **Please complete the return as it is and in its entirety. Alternative documents may not be substituted for this return.** In addition, a fillable PDF version is also available online at <https://www.boston.gov/departments/assessing>, under More Resources, Taxpayer forms.

This written request for information is made pursuant to Massachusetts General Laws Chapter 59; Section 38D. **Failure to file this 38D Property Tax Return within 60 days of the mailing date may bar you from appealing the assessment to the Massachusetts Appellate Tax Board. Furthermore, your failure to comply within the 60 days of the mailing date will result in a fifty-dollar (\$50) or two hundred fifty-dollar (\$250) penalty being levied, depending on the property's class. The penalty will appear on next year's tax bill. All information submitted is confidential.**

You are under obligation to provide all requested information and to sign the return under the pains and penalties of perjury. If you have any questions or concerns, contact Jim Gannon at (617) 635-1134. Please return the information within sixty (60) days of the mailing date to the address below:

**Sylvia Singleton  
Research Unit/38D Property Tax Return  
City of Boston Assessing Department  
Room 301, Boston City Hall  
Boston, MA 02201**

It is strongly suggested returns be sent by Certified Mail, return receipt to ensure proof of delivery.

Your cooperation in completing this request in a timely manner will assist the Assessing Department in establishing fair and equitable assessments for Fiscal Year 2018.

Sincerely,

*Gayle A. Willett*

Gayle A. Willett  
Director of Valuation



# Fiscal Year 2018

## 38D Property Tax Return

### Form NC – New Construction

City of Boston Assessing Department  
(M. G. L. Chapter 59, Section 38D)

#### Return Form to:

Sylvia Singleton  
Research Unit/38D Property Tax Return  
City of Boston, Assessing Department  
Room 301, Boston City Hall  
Boston, MA 02201

The following information is requested pursuant to Massachusetts General Law Chapter 59; Section 38D, as amended, in order to determine market income and expense standards and develop fair and equitable valuations. Please submit all requested information within sixty (60) days of the mailing date.

**Failure to submit within 60 days may bar you from appealing the assessment to the Massachusetts Appellate Tax Board. Furthermore, failure to comply will result in a fifty (\$50) or two hundred fifty-dollar (\$250) penalty being levied, depending on the property's class. The penalty will appear on next year's tax bill. All information submitted is confidential.**

#### A. Property and Contact Information

Complete the following.

1. Building Name: \_\_\_\_\_
2. Parcel ID Number (s): \_\_\_\_\_
3. Property Location: \_\_\_\_\_
4. Owner Name: \_\_\_\_\_

If trust, denote all trustees and beneficiaries:

If partnership, please list all partners (general and limited):

5. Company: \_\_\_\_\_
6. Address: \_\_\_\_\_
7. City: \_\_\_\_\_ 8. State: \_\_\_\_\_ 9. Zip Code: \_\_\_\_\_
10. Email Address: \_\_\_\_\_
11. Representative: \_\_\_\_\_ 12. Phone: \_\_\_\_\_

#### B. Affidavit

***As required by Massachusetts General Laws, chapter 59, Section 38D, I hereby declare under oath that the above information and addenda are presented as being true, correct and complete to the best of my knowledge and belief and are submitted under the penalties of perjury.***

Signature of Owner: \_\_\_\_\_ Date: mm/dd/yyyy

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

Telephone: \_\_\_\_\_ Contact E-mail address: \_\_\_\_\_

Signature of Preparer: \_\_\_\_\_ Date: mm/dd/yyyy

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

Telephone: \_\_\_\_\_ Contact E-mail address: \_\_\_\_\_

## 1. Land Acquisition Data

<small>mm/dd/yyyy</small> Date of Sale	Grantor	Land Area	Sale Price

If there are additional parcels, please note in comment section on page.

2. **Demolition Costs:** *(Attach demolition contract).* \_\_\_\_\_

3. **Site Preparation Costs:** \_\_\_\_\_

4. **Total Construction Costs:** \_\_\_\_\_

*(Attach construction contract(s) and copy(s) of pro-forma submitted to financing institutions that granted the Construction and /or permanent loan).*

## 5. Building Data:

Complete the following:

5a). Number of floors within the structure \_\_\_\_\_

5b). Number of basement levels: \_\_\_\_\_

Basement Level	Indicate Use (ex. Parking, storage, etc.)
1	
2	
3	
4	

5c). Number of Parking Spaces: Residential \_\_\_\_\_ Commercial \_\_\_\_\_

5d). Residential Rental Information

Unit Type	Number of Units		Proposed Range of Rents Per Month			
	Market rate	Affordable	Market rate		Affordable	
			Minimum	Maximum	Minimum	Maximum
0 BR						
1 BR						
2 BR						
3 BR						
4 BR						
OTHER						
TOTAL						

5e.) Indicate primary occupancy type for each floor (If apartment complex, include apartment Allocations per floor) gross floor area and net rentable area.

Floor	Use	Unit Type	Gross Floor Area	Net Rentable Area
1				
2				
3				
4				
5				
6				
7				
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9				
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14				
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45				
46				

Total Gross Area:	Total Rentable Area:
<input type="text"/>	<input type="text"/>

**6. Leases/Letters of Intent**

Attach list of all leases or letters of intent signed on or before January 1, 2017. Include lessee(s) name, base rent, square footage leased, utilities and tax escalators to be paid by lessee.

6a.) Please indicate all leases that have received free rent and/or tenant improvements above building standard. These concessions should include the lease term time period and total amount of free rent, building standard amount and total amount of tenant improvement square foot value above the standard.

6b.) Attach copy(s) of primary lease(s).

**7. Building Plan:** *(Attach copy of building plan or give name of contact person)*

**8. Attach AIA Document G702:** *(as of December 31, 2016)*

Indicate percentage of completion as of January 1, 2017. \_\_\_\_\_%

**9. Addenda:** (Please List)

<b>A.</b>	
<b>B.</b>	
<b>C.</b>	
<b>D.</b>	
<b>E.</b>	

**10. Financing Obtained:**

mm/dd/yyyy

<b>Date</b>	<b>Amount</b>	<b>Mortgage</b>	<b>Purpose</b>

**11. Comments:**

NOTE: Complete all sections, include attachments requested, sign and return form.