City of Boston Assessing Department

Fiscal Year 2019 Statutory Exemption
PRELIMINARY CONSIDERATION FORM

Massachusetts General Laws Chapter 59, Section 38D

Application must be filed by:
August 1, 2018

I. Real Property Information

Ward and Parcel ID: __ – _____ – ___

Property Address:____

Neighborhood:______________________ Zip Code:__________

Site Owner as of 1/1/2018:____________________ Book/Page: ____________ Date: __________

Site Owner as of 7/1/2018: ____________________ Book/Page: ____________ Date: __________

II. Associated Parcel Information

Does the filing pertain to more than one (1) parcel? ☐ YES* ☐ NO

**If YES, please list all additional parcels below for which exemption is sought (attach additional sheets if necessary):*

Property Address: ______________________________ Ward and Parcel: __ – _____ – ___

Neighborhood: __________________________ Zip Code: __________

Owner as of 1/1/2018: ____________________ Book/Page: ____________ Date: __________

Owner as of 7/1/2018: ____________________ Book/Page: ____________ Date: __________

Property Address: ______________________________ Ward and Parcel: __ – _____ – ___

Neighborhood: __________________________ Zip Code: __________

Owner as of 1/1/2018: ____________________ Book/Page: ____________ Date: __________

Owner as of 7/1/2018: ____________________ Book/Page: ____________ Date: __________

Property Address: ______________________________ Ward and Parcel: __ – _____ – ___

Neighborhood: __________________________ Zip Code: __________

Owner as of 1/1/2018: ____________________ Book/Page: ____________ Date: __________

Owner as of 7/1/2018: ____________________ Book/Page: ____________ Date: __________

Property Address: ______________________________ Ward and Parcel: __ – _____ – ___

Neighborhood: __________________________ Zip Code: __________

Owner as of 1/1/2018: ____________________ Book/Page: ____________ Date: __________

Owner as of 7/1/2018: ____________________ Book/Page: ____________ Date: __________

III. Applicant Information

Name of Organization:____

Check applicable status below as of July 1, 2018:

☐ Own in fee (*if held in trust, please attach a copy of the trust agreement*)

☐ Lease of space in real property - *Recording Information: Book/Page:*____________ *Date:*__________

☐ Lease of land of real property - *Recording Information: Book/Page:*____________ *Date:*__________

☐ Other (explain): ____

IV. Contact Information

Contact Name:____________________ Contact Title:____________________

Contact Address: ____

City: ____________________ State: _____ Zip Code: __________

Phone Number: __________ Fax Number: __________ Email: ______________________

Please check status to indicate who is filing this application*: ☐ Applicant ☐ Representative

***Please note additional certification requirement for both applicants and representatives on page 5**

V. Provision for Exemption Filing

Please indicate the statutory exemption the organization seeks:

- ☐ Chapter 59, Section 5, Clause 3 (Literary, Benevolent, Charitable, Scientific or Temperance Organization)
- ☐ Chapter 59, Section 5, Clauses 10 and 11 (House of Worship or Parsonage)
- ☐ Other (please explain):_____

_____

VI. Organization General Information

A. Has a FY 2019 Form 3ABC been filed with the Assessors? ☐ YES File Date: _____/_____/_____ (mm/dd/yyyy) ☐ NO*

**If NO, please submit the FY 2019 Form 3ABC, Return of Property for Charitable and Other Purposes, with this application. For a FY 2019 exemption, charitable organizations and certain other nonprofits should have filed a Form 3ABC on or before March 1, 2018. Religious organizations are not required to file Form 3ABC. The filing of the Form 3ABC is mandatory and cannot be waived by assessors. If an organization failed to file or did not timely file their Form 3ABC then an exemption may not be granted for FY 2019, and previously tax-exempt properties may be taxed.*

B. What type of business entity is the applicant organization? _____

_____

_____

C. Is the applicant organization a Government Entity or an Instrumentality of the Government? ☐ YES* ☐ NO

**If YES, please include a copy of the general law or special act creating or governing your organization.*

D. When was the applicant organized and under what statute?

Statute: _____ Date: _____/_____/_____ (mm/dd/yyyy)

E. What is your organization's mission as stated in the organization charter documents? _____

_____

_____

F. Is any of the income or profits of the organization divided among stockholders, trustees or members? ☐ YES ☐ NO

G. What will happen to your organization's assets upon dissolution?_____

_____

_____

H. Does your organization have federal nonprofit status? ☐ YES* ☐ NO **If YES, please include documentation from the IRS.*

I. Is your organization exempt from paying state sales tax? ☐ YES* ☐ NO **If YES, please include documentation from the Massachusetts Department of Revenue.*

VII. Organization Property Usage

A. Who does your organization serve? _____

_____

B. Are you open to the public? ☐ YES ☐ NO*

**If NO, and if operating on a referral basis only, please denote the agency or office that issues the referrals below*:

_____

_____

C. Is membership required for services? ☐ YES* ☐ NO

**If YES, please describe in detail 1) the membership requirements, AND 2) basis for membership*: _____

_____

_____

_____

D. Please describe the service(s) you provide at the real estate: _____

_____

_____

E. Are fees required for the provision of service(s)? ☐ YES* ☐ NO

**If YES, please explain your fee structure and the services offered, attaching any documents that may supplement your explanation*:

_____

_____

F. Is financial assistance available to those seeking your service(s)? ☐ YES* ☐ NO

**If YES, please explain what assistance is available and how aid determinations are made, attaching any documents that may supplement your explanation*:_____

_____

_____

VIII. Real Property Occupancy Information

Please complete the relevant tables below, detailing all occupants, users, and uses of the real property as of July 1, 2018. Attach additional sheets if necessary.

A. Commercial Component: uses may include office, academic, laboratory, retail, storage, billboard, ATM, or telecom

Occupant, Lessee, or Owner Name	Floor #	Rentable SF / Area	Is Occupant a Nonprofit Organization (Yes*/No)?	Use	Occupied 7/1/18 (Yes/No)?	*Complete only for leased space* Annual Income	Lease Start Date	Lease End Date

*If YES, please note that items referred to in the "Required Review Documents" section at the back of the application must be submitted for all nonprofits that occupy the property, not just the applicant organization.

B. Transitional Component: uses may include shelter, group home, dormitory, or others

Occupant	Use	Floor #	*Component Type* Apt # of Bed-rooms*	# of Single Rooms	# of Dorm Beds	Income per Month ($)	Occupied 7/1/18 (Yes/No)?

*Please denote 0B for studio, 1B for one bedroom rental, 2B for two bedroom rental, etc.

C. Vacant, Unused, or Available for Lease

Floor #	Rentable SF / Area	Vacant as of 1/1/2018 (Yes/No)?	Vacant as of 7/1/2018 (Yes/No)?	Prior Use of Space	Comments

D. Parking Component

1. Total # of Spaces: _____; # of indoor spaces: _____ # of outdoor spaces: _____
2. Income collected Calendar Year ending 12/31/2017: $_____
3. Private employer only? ☐ Yes* ☐ No ***If YES, please provide a copy of the parking policy & procedures and a sample application***
4. Mix of public and private use? ☐ Yes ☐ No
5. Public or event usage? ☐ Yes ☐ No
6. Please provide parking detail reporting for year end 12/31/2017.
7. Please provide a copy of the parking agreement or lease.

IX. New Construction, Major Renovations, Expansion Projects

Please complete this section for any of the above project types in the planning stage or ongoing as of 7/1/2018.

A. Please check the project type: ☐ New construction ☐ Major renovation ☐ Expansion

B. Is the project a single or multi-building project? _____

If site contains multiple buildings, please provide relevant building name: _____

C. Is the project underway or in the planning phase as of 7/1/2018? _____

D. Please describe the activity ongoing as of 7/1/2018: _____

_____

_____

E. Please describe the activity ongoing as of 1/1/2018: _____

_____

_____

F. Does the project involve a joint venture? ☐ Yes ☐ No ***If YES, please complete the table below:***

Name of Entity	For Profit Organization	Nonprofit Organization

If YES, is there a development agreement in effect? ☐ Yes ☐ No ***If YES, please attached a copy of the agreement***

G. Does the project include any ground leased areas? ☐ Yes ☐ No ***If YES, please provide the ground lease recording information:***

Book/Page: _____ Date: _____

H. What is the intended primary use of the project upon completion (ex. admin office, hospital, dormitory, church, investment rental, etc.)?

_____

_____

I. Who is the intended or actual user(s) as of 7/1/2018? Please complete the table below.

User Name	Intended or Actual	Occupy whole or part of property?

J. Please list any lessees or letters of intent in place as of 7/1/2018:

	1	2	3	4
Lease or letter of intent?				
Prospective or actual lessee?				
Date of lease/LOI				
Commencement date				
Rentable square footage				
# of Transitional Apartments				
# of Transitional Single Rooms				
# of Dormitory Beds				
Proposed/Actual				
Annual rent - denote CY 2016, 2017, etc.				

K. Please provide a description of the project:

1. # of stories: above grade _____ below grade _____
2. Project gross SF: _____ Net rentable SF _____ # of units/SRO/dorms/other _____
3. Total construction cost: $_____
4. $ spent and stored as of 7/1/2018: $_____ ***Attach AIA G702***
5. $ spent and stored as of 1/1/2018: $_____ ***Attach AIA G702***
6. Attach any proforma projections for the property in place as of 7/1/2018

X. Authorization

Applicant Statement:

I certify under pains and penalties of perjury that the information supplied in this requisition is true and correct. If applicable, I hereby authorize the representative whose signature appears below to act on the applicant's behalf relative to its Fiscal Year 2019 Preliminary Consideration Form.

Name: _____ Title: _____

Phone: _____ Email: _____

Signed: _____ Date: _____

Representative Statement:

I certify under pains and penalties of perjury that the information supplied in this requisition is true and correct, and that I am the authorized representative.

Name: _____ Firm: _____

Address: _____
Street Suite # City State Zip Code

Phone: _____ Email: _____

Signed: _____ Date: _____

XI. Required Review Documents

Please submit the following additional documents for the applicant organization AND for any other nonprofit organizations that occupy space in the real property:

- ☐ Articles of Organization and any subsequent amendments
- ☐ Organization By-Laws
- ☐ Trust and related schedule of beneficiaries
- ☐ Form 3ABC & Public Charities Division of the Attorney General's Office Form PC (if not already filed for FY 2019)

  For a FY 2019 exemption, charitable organizations and certain other nonprofits should have filed a "Form 3ABC", Return of Property for Charitable and Other Purposes, on or before March 1, 2018. Religious organizations are not required to file Form 3ABC. The filing of the Form 3ABC is mandatory and cannot be waived by assessors. If an organization failed to file or did not timely file their Form 3ABC then an exemption may not be granted for FY 2019, and previously tax-exempt properties may be taxed.

- ☐ List of current officers and directors or trustees of the organization, including residential addresses
- ☐ Certificate of exemption from Massachusetts sales tax
- ☐ Federal Exemption 501(c)(3) letter
- ☐ Annual financial report
- ☐ Brochures or other literature detailing charitable activities

NOTE: Please attach any other documents that may assist the City of Boston in making a determination on this application.

PLEASE NOTE:

The Assessing Department's Board of Review is under no obligation to examine this information in advance of the third quarter tax bill for FY 2019. Accordingly, if a third quarter property tax bill is issued but you believe that the property qualifies for a tax exemption, you must file a timely application for abatement after the FY 2019 tax bill is issued in late December 2018. The Assessing Department will not mail you separate notice of any preliminary decision on your exemption request. The FY 2019 third quarter tax bill will reflect the taxable status of the property. If your third quarter tax bill does not identify your property as exempt then your preliminary request has been denied. If a tax bill is not received, you may request a copy of the bill from the Office of the Collector-Treasurer.

Return Application to:

City of Boston Assessing Department

Attn: Vanessa Weathers

1 City Hall Square, Room 301

Boston, Massachusetts 02201-1050