



Assessing Department

February 8, 2017

**RE: Massachusetts General Laws Chapter 59, Section 38D
38D Property Tax Return, Form O – Office**

Dear Owner:

Please see the enclosed FY2018 38D Property Tax Return, Form O – **Office**. 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 two hundred fifty-dollar (\$250) penalty being levied. 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 Earl Smith at (617) 635-1159. Please return the information within sixty (60) days of the mailing date to:

**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 O – Office

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 comply within 60 days may bar you from appealing the assessment to the Massachusetts Appellate Tax Board. Furthermore, failure to comply will result in a two hundred fifty-dollar (\$250) penalty being levied. 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 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. Recent Transaction Data

Please make sure to include Ward and Parcel numbers on all attachments

Please provide information on all transactions occurring between January 1, 2016 through the first quarter of 2017.

DO NOT SUBSTITUTE COMPLETION OF THIS SECTION BY ATTACHING A RENT ROLL.

	Lease 1	Lease 2	Lease 3	Lease 4	Lease 5
Building Address					
Tenant Name					
Floor Level					
Use of Space					
Lease Execution Date mm/dd/yyyy					
Lease Start Date mm/dd/yyyy					
Rent Start Date mm/dd/yyyy					
Lease Termination Date mm/dd/yyyy					
Lease Term (Years)					
Rentable Square Feet					
Year 1 Face Rent Per SF					
Average Rent over Term Per SF					
Free Rent Term (months)					
Free Rent Dollar Value					
Tenant Fitout Allowance					
Tenant Fitout Allowance Per SF					
Lease Commission Per SF					
Lease Type					
Gross or Net Lease					

	Lease 6	Lease 7	Lease 8	Lease 9	Lease 10
Building Address					
Tenant Name					
Floor Level					
Use of Space					
Lease Execution Date mm/dd/yyyy					
Lease Start Date mm/dd/yyyy					
Rent Start Date mm/dd/yyyy					
Lease Termination Date mm/dd/yyyy					
Lease Term (Years)					
Rentable Square Feet					
Year 1 Face Rent Per SF					
Average Rent over Term Per SF					
Free Rent Term (months)					
Free Rent Dollar Value					
Tenant Fitout Allowance					
Tenant Fitout Allowance Per SF					
Lease Commission Per SF					
Lease Type					
Gross or Net Lease					

2. Additional Sources of Income

Please provide information for the year ending December 31, 2016.

PARKING INFORMATION

# Spaces	
Monthly Rate (1/1/2016)	
Collected Income	
Lease or Management Agreement ?	
Date of Lease or Management Agreement	
Lessee or Operator Name	

ADDITIONAL INCOME

Antenna/Telecom	
Tenant Services	
Utility Reimbursement	
Misc. Income	
Percentage Rent	
Conduit Income	
OTH ()	

3. Rentable Area

Part A: Please provide information as of January 1, 2017

Floor Level	Use (RET, OFC, STG)	Total Rentable	Total Leased
SB			
B			
1			
M			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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62			

TOTAL:

Part B: Please provide a rent roll as of January 1, 2017.

Part C: Please provide a stacking chart as of January 1, 2017.

4. Operating Expenses

Part A: Please provide information for the year ending December 31, 2016.

ADMINISTRATIVE	
Payroll	
Management	
Legal	
Security	
General Services	
Administrative Total	
CLEANING	
Payroll	
Contracts	
Heat/Cool (HVAC)	
Trash	
Cleaning Total	
REPAIRS & MAINTENANCE	
Payroll	
Elevators	
Heat/Cool (HVAC)	
Electrical	
Plumbing	
Supplies	
Miscellaneous	
Repairs & Maintenance Total	
UTILITIES	
Electric	
Tenant Electric	
Gas	
Oil	
Steam	
Water	
Utilities Total	
LEASING EXPENSE	
Advertising	
Commissions	
Tenant Fitout	
Leasing Expense Total	
FIXED EXPENSES	
Building Insurance	
Replacement Reserve	
Extraordinary Expenditures	
Fixed Expense Total	

Separately Metered (Y/N)

Part B: Please provide a Pro Forma statement for the year ending December 31, 2016.

5. Capital Improvements or Extraordinary Expenditures

Please provide for all projects undertaken during calendar year 2016, reporting as of January 1, 2017
Where available, please attach a five year capital plan.

Description of Item	Total Project Cost	Total Spent 1/1/2017	mm/dd/yyyy	mm/dd/yyyy
			Project Start Date	Project End Date

6. Sales Transaction

Please describe any and all sales occurring between 1/1/2015 through the first quarter of 2017.

Sale Date	mm/dd/yyyy	Mortgage Amount	
Sale Price		Mortgage Debt Ratio	
% Interest		Mortgage Rate	
Title Reference (Book/page)		Mortgage Term	
Seller		Non Realty items included?	
Buyer		Value of Non Realty included	

ADDITIONAL INFORMATION

7. Issues Contend Impact Value

Please describe any and all issues which you contend impact the Fair Cash Value as of January 1, 2017 in space below.

8. Miscellaneous or Additional Information

Please use the space below to include any other information you believe relevant to establishing the Fair Cash Value of the subject property as of January 1, 2017.