



# Real Estate Parcel Consolidation

*FY 2026 Taxpayer Information Guide • 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. *Please review the information and restrictions below before submitting the FY 2026 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 is taxable and the other parcel is exempt; OR
- Any of the parcels sought to be consolidated were purchased from the City of Boston with a deed restriction or restrictions, unless designated as a "Remnant Program" parcel; 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; OR
- Parcel usage is condominium - owner/representative is required to record an Amendment to the Master Deed at the Suffolk County Registry of Deeds (see schedule at right for fiscal year impact); OR
- One of the parcels is classified as Condo Parking, regardless of whether the associated unit is commercial or residential use.

Master Deed Amendment filed AFTER	Effective Fiscal Year
1/1/2024	FY 2026
1/1/2025	FY 2027

## Exceptions and their requirements:

### Multiple Buildings/Uses

If a residential dwelling or commercial building straddles two or more lots, the owner may be requested to provide a consolidation plan, prepared by a registered surveyor, and record that plan at the 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 that includes plan recording information such as a Registry of Deeds book and page reference.

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 Plan filed BEFORE	Effective Fiscal Year
1/1/2025	FY 2026
1/1/2026	FY 2027

Consolidation Plan filed AFTER	Effective Fiscal Year
1/1/2024	FY 2026
1/1/2025	FY 2027

## Please note the following:

1. The Assessing Department reserves the right to deny any and all consolidation request that do not meet the conditions set forth on this application, or any other condition deemed unreasonable by the 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. The 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 were previously receiving a residential exemption, you will need to reapply for the 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

## Fiscal Year 2026 Consolidation Request Form City of Boston Assessing Department

Please review the Fiscal Year 2026 Taxpayer Information Guide **prior to completing this form.** When complete, print this document and send the request 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 location(s):

_____	_____
Street No. and Name	Street No. and Name
_____	_____
Street No. and Name	Street No. and Name
_____	_____
Street No. and Name	Street No. and Name

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

5. Have you recorded a consolidation survey plan at the Suffolk County Registry of Deeds?  YES  NO

*If YES, please indicate the book and page number below, if known, as well as the filing date:*

Book: \_\_\_\_\_ Page: \_\_\_\_\_ Date: \_\_\_\_\_

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: \_\_\_\_/\_\_\_\_/\_\_\_\_

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

In order to consolidate the parcels for tax billing purposes for Fiscal Year 2026, the owner must have their title (deed) recorded BEFORE January 1, 2025.

#### Additional Notes:

- The Assessing Department reserves the right to deny any and all consolidation requests that do not meet the conditions set forth on this application or any other condition that is deemed unreasonable by the 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.

*Complete and return the request form to the following address:*

**Attn: Consolidation RQ**  
Assessing Department  
Room 301, One City Hall Square  
Boston, MA 02201-1050

#### For Office Use Only:

#### New Parcel ID FY2026:

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Primary Address:

\_\_\_\_\_  
\_\_\_\_\_

Revised Square Footage:

\_\_\_\_\_