



CITY OF WORCESTER, MASSACHUSETTS

Department of Administration and Finance
Assessing Division

Thomas F. Zidelis
Chief Financial Officer

Robert J. Allard, Jr
City Assessor

March 5, 2008

Dear Sir or Madam:

Enclosed, please find a fiscal year 2009 income and expense questionnaire for property you own in the city of Worcester. The assessor is statutorily obligated to assess all property at its full and fair cash value as of January 1, 2008 for fiscal 2009. The analysis of calendar year 2007 rental data for income-producing properties is crucial to the effort to fulfill this obligation. The information requested is for the assessor's use only and is **not** open to public inspection (Ch 59, §52B).

The income and expense data requested is deemed a reasonable requirement to develop a fair and equitable valuation of your property and comparable properties. Please attach any related lease or income information, such as a rent roll, and any recent appraisals that you feel may assist the assessor in the fair assessment of your property. Please report current rents as of December 31, 2007 charged to non-family members, and only typical expenses. For example, if a major repair such as a new roof or siding occurred in 2007, do not report the full cost of the repair in one year. Authority to request such information is granted in Mass. General Laws Chapter 59, Section 38D, which reads:

"A board of assessors may request the owner or lessee of any real property to make a written return under oath within sixty days containing such information as may reasonably be required by it to determine the actual fair cash valuation of such property. **Failure of an owner or lessee of real property to comply with such request within sixty days after it has been made shall bar him from any statutory appeal under this chapter**, unless such owner or lessee was unable to comply with such request for reasons beyond his control. If any owner or lessee of real property in a return made under this section makes any statement which he knows to be false in a material particular, such false statement shall bar him from any statutory appeal under this chapter. If an owner or lessee of real property fails to submit such information within the time and in the form prescribed, in addition to any other penalties, there shall be added to the real property tax levied upon the property in question for the next ensuing tax year the amount of fifty dollars; provided, however, that the board of assessors informed said owner or lessee that failure to so submit such information would result in said penalty."



Your completion of this questionnaire will serve both the assessors' and your interest in the generation of fair, equitable and reasonable assessments of like real property for all taxpayers. Please be aware Massachusetts General Law provides that failure to respond timely and accurately to this questionnaire within sixty (60) days of the postmarked date **could bar your right to appeal your assessment and also will result in the levy of a fifty dollar (\$50) penalty on your fiscal 2009 tax bill, as allowed by law.**

If you have any questions related to the questionnaire or the valuation of your property, you may direct them to Gene Wolosz at (508) 799-1869. Please respond as soon as possible but no later than May 11, 2008 to avoid the added \$50.00 penalty fee for failure to comply. Thank you for your cooperation.

Sincerely,



Robert J. Allard, Jr.
City Assessor

CITY OF WORCESTER

SECTION 38D OF CHAPTER 59

**WRITTEN RETURN OF INFORMATION TO DETERMINE VALUATION
OF REAL PROPERTY**

Contact Person _____ Telephone _____
<p align="center"><u>Section A: Annual Income 2007, Rent Roll, Building Data</u></p> <p>Please complete the rent roll on Schedule A (last page) and all explanatory comments below. A professionally prepared rent roll may be substituted; however, information must include tenant name, type of space, area leased, term of lease, year lease/occupancy started, and expenses paid by the tenant.</p> <p>What year(s) was the building(s) built? _____</p> <p>Do the rents reflect market rents? _____ If not, please explain - _____</p> <p>Total Number of Floors _____ Gross Sq. Ft. Building (or Sq. Ft. Condo Unit) _____</p> <p>Total Leasable Area _____ Total Retail Area _____</p>

Total Office Area _____ Total Land Area _____

Total Warehouse/Industrial Area _____ Owner Occupied Y/N? _____

If property is a gasoline/convenience center:

of pumps/dispensers _____

storage tanks information: _____ @ _____ gal

_____ @ _____ gal

_____ @ _____ gal

Section B: Annual Operating Expenses (paid by owner) calendar year 2007

(Excluding property taxes, mortgage and depreciation)

Please complete the **Operating Income and Expense Statement on Schedule B (last page)**. A professionally prepared operating statement or appropriate IRS schedule may be substituted.

Section C: Property Transfer Information (if purchased after January 1, 2005)

Date of Purchase _____ Purchase Price _____

How much of sale price included personal property (if any)? _____

Was the price paid reflective of the value of the real estate? _____ If not please provide an explanation

Section D: Certification

I hereby certify under pains and penalties of perjury (as set forth in Chapter 59, Section 91 of the Mass. General Laws) that the information provided is true and accurate to the best of my belief:

Signature _____ Title _____ Date _____

Print
Name _____ Telephone _____

Please return to: **Assessor's Office, City Hall Room 201, Worcester, MA 01608**

If you have any questions, please call Gene Wolosz at (508) 799-1869.

Your compliance is appreciated.

