



City of Brockton Board of Assessors  
45 School Street  
Brockton, MA 02301  
January 1, 2016  
508-580-7194 Fax: 508-580-7198  
[Email-assessors@cobma.us](mailto:Email-assessors@cobma.us)

The Board of Assessors is requesting INCOME AND EXPENSE information on APARTMENT, COMMERCIAL, INDUSTRIAL, and MIXED USE properties to help us determine equitable values for assessment purposes. This request is for income and expense information relative to the operation of **real estate** and not the business use within the real estate. We appreciate the cooperation that you have shown the Board in the past.

When determining commercial property values, the Board must weigh financial as well as physical attributes. By completing and returning the enclosed form, you help ensure the development of a sound basis to estimate the income approach to value. Please be aware that this information will be used only to determine 'market' income and expense levels for apartment, commercial, industrial and mixed use properties.

**In accordance with State Law, information listed on the form(s) is NOT available to the public for inspection. [CH 59 S52B]**

While it is in the best interest of property owners to contribute to the establishment of fair assessments, Massachusetts Law requires such disclosure:

Section 38D of Chapter 59

**Written Return of Information to Determine Valuation of Real Property**

A board of assessors may request the owner or lessee of any real property to make a written return under oath within **sixty days** (60) 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/her control. If any owner or lessee of real property in a return made under this section makes any statement that 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 **Class One**, residential property, fails to submit such information within the time and in the form prescribed, the owner shall be assessed an additional penalty for the ensuing tax year in the amount of \$50.00 **but only if the board of assessors informed the owner or lessee that failure to submit such information would result in a penalty.**

**Please note: Massachusetts General Law provides that failure to respond timely and accurately to this information request within sixty (60) days of the postmarked date shall cause you to lose your right to appeal your assessment and will result in the levy of a fifty dollar (\$50) penalty. [CH 59 S38D]**

If an owner or lessee of **Class Three** commercial or **Class Four** industrial property fails to submit the information within the time and in the form prescribed, the owner or lessee shall be assessed an additional penalty for the next ensuing tax year in the amount of \$250.00 **but only if the board of assessors informed the owner or lessee that failure to so submit such information would result in the penalty.**

**Please note: Massachusetts General Law provides that failure to respond timely and accurately to this information request within sixty (60) days of the postmarked date shall cause you to lose your right to appeal your assessment and will result in the levy of a fifty dollar (\$250) penalty. [CH 59 S38D]**

The Board of Assessors has determined the following criteria to be applied to all income and expense returns for the purpose of notifying property owners and levying the penalty as described above in the underlined and bold face passages.

**Considered Complete**

**Considered InComplete  
Penalty Levied by Class**

*Property is rented or vacant.*

*Property is rented or vacant.*

Tenant rental amounts  
Tenant reimbursements or other  
income  
Vacancy amounts  
Expenses

**NO** Tenant rental amounts  
**NO** Tenant reimbursements or other  
income  
**NO** Vacancy amounts  
**NO** Expenses

*Owner Occupied*

*Owner Occupied*

Expenses related to the operation  
of the property-not business.

**NO** or incomplete expense information  
submitted

The Board of Assessors thanks you for your cooperation.