



ARCHDIOCESE OF BOSTON
66 BROOKS DRIVE
BRAINTREE, MASSACHUSETTS 02184-3839

January 12, 2022

RE: Form 3ABC for Fiscal Year 2023

Dear Bishop/Monsignor/Father,

Every year, our parishes are required to submit the State Form 3ABC with their local municipalities. The form must be filed and stamped by the city or town's assessor's office before March 1st. Historically, Property Management has submitted all the City of Boston properties and we will continue to do so. **Please do not file if you are a City of Boston parish.**

Attached is the 3ABC form that you can use to file with your local municipality. Please share this with your Business Manager or Finance & Operations Manager. We have highlighted the areas that will need to be filled in on the sample form attached. Please contact us if you have any questions regarding these forms.

The 3ABC form must be filed for non-profit or charitable organizations in order to receive local tax exemption. While filing the 3ABC form does not guarantee a tax-exempt status, it does assist us with abatements should your property be deemed taxable. Please keep in mind that in order to maintain the property as tax-exempt, it must be used for religious or non-profit use.

Over the years, we have seen an increase in real estate tax assessments in our parishes. As more and more cities/towns search for ways to increase their revenue, they are looking at non-profit organizations to fill in those gaps. Therefore, it is important that our parishes maintain their tax-exempt status to the extent that we can. Filing the 3ABC form before March 1st helps us to do that. **Failure of an organization to complete a timely filing of the Form 3ABC Property Return could be grounds for revocation of a charitable exemption.**

After you have filed and received a date stamped copy, please either mail or email a copy to us. As always, if you have any questions, please feel free to contact Lillian Charrette at (617) 746-5786; or me at (617) 746-5986 for assistance or by email at, Lillian_charrette@rcab.org, or Deborah_dillon@rcab.org.

Sincerely,
Deb Dillon

Deborah C. Dillon
Director of Property Management

PLEASE READ BEFORE COMPLETING YOUR FORM!

INSTRUCTIONS FOR COMPLETING FORM

1. **ONLY USE THE FORM PROVIDED BY PROPERTY MANAGEMENT (DO NOT USE ANY FORMS SENT BY YOUR CITY OR TOWN).** Pertinent language is already included on this form approved by Archdiocesan counsel.
2. Write in the name of your city/town in the space on top of page 1.
3. Fill in the following sections:
 - a. **Section B:** This is for the parish mailing address and contact information. (all other information has already been completed in this section)
 - b. **Section C & F:** **Please do not add anything to these sections.**
 - c. **Section D:** Use the separate page 3 attached to allow sufficient space to record parish properties. If a property is leased or used by others, note that use in the column on the far right. **Do not add any dollar values for the properties** or other attachments. If the parish sold or purchased a property, also record that on page 3, including a copy of the deed. If you need the deed, please let us know.
 - d. **Section E:** This is for vehicles owned or leased by the Archdiocese or the parish, not personal vehicles.
 - e. **Section G:** Signature of Pastor/Administrator is required on pages **2 and 3** of the form.
4. Bring three (3) copies of the form to your local City/Town Assessors' Office for date stamping as "received by the Assessor" at the Assessors' Office **no later than March 1, 2022.**

Leave one form at the local Assessors' Office, retain a copy for your parish records, and forward one **date stamped** copy to the Property Management Office at the Pastoral Center as soon as possible.

INFORMATION YOU SHOULD KNOW:

- (a) Property described as vacant is taxable. Carefully review such designation. If vacant land is used in whole or in part for the tax-exempt purpose of the parish, e.g. parking purposes, prayer garden and the like please write that in Section D.
- (b) If the parish pays taxes on property that should receive a tax exemption, please call us and we will work with counsel to determine if an abatement should be filed.
- (c) If a parish receives a tax bill, it should be paid before the due date. We cannot file for an abatement unless the tax bill is paid in a timely manner.

FISCAL YEAR 2023 RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES
General Laws Chapter 59, § 5 Clauses 3(b), 5, 5A, 5B and 5C and Chapter 59, § 29

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 32)

Roman Catholic Archbishop of Boston,
A Corporation Sole

Return to: Board of Assessors
Must be filed by March 1 unless an
extension is granted by the board of assessors

INSTRUCTIONS: COMPLETE BOTH SIDES OF RETURN. Please print or type.

A. GENERAL INFORMATION.

WHO MUST FILE. This property return (State Tax Form 3ABC) must be filed each year by all charitable, benevolent, educational, literary, temperance or scientific organizations and trusts owning real or personal property on January 1 in order to receive a local tax exemption on that property under G.L. c. 59, § 5 Clause 3 for the fiscal year that begins the next July 1. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this return.

WHEN AND WHERE RETURNS MUST BE FILED. A separate return must be filed on or before March 1 with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when received by the assessors.

FILING EXTENSION. The board of assessors may extend the filing deadline if the organization makes a written request and can show a sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN. If the organization does not file a timely and complete return, it is not exempt from taxation for the year. **To be a complete, a true copy of the organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) must be attached unless the organization is a religious, fraternal or veteran organization not required to file Form PC.** These filing requirements cannot be waived by the assessors for any reason.

USE OF AND ACCESS TO RETURN. The information in the return is used by the board of assessors to determine the taxable or exempt status of the organization's property. The organization may also be required to provide the assessors with additional information to support its claim of exemption, including applications for the first year exempt status is claimed for (1) any property and (2) any real estate parcel not previously exempt. **Personal property information listed in Schedule C is not available to the public for inspection under the state public records law. It is available only to the assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.**

B. IDENTIFICATION. Complete this section fully.

Name of Organization: Parish Name				Year established: 1897	
Mailing Address: Street Address				Phone Number: () Contact Phone Number	
No.	Street	City/Town	Zip Code	Area Code	No.
Contact Person: Contact Person				E-Mail Address: Contact Person Email Address	
Name		Title		Phone Number Telephone No. (Day)	
Summary of your organization's primary mission, function or purpose: To receive take and hold by sale, gift, lease, devise or otherwise, real and personal estate of every description for religious, charitable and burial purposes and to manage and dispose of the same for the religious and charitable purpose of the Roman Catholic Church.					
Have there been any changes in your organization's articles of incorporation, charter or by-laws since the last filing of this return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>If yes, please attach amendments.</i>					
Are any changes in your organization's primary mission, function or purposes planned or anticipated in the future? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>If yes, please explain.</i>					

C. FINANCIAL STATEMENT. Provide statement of your organization's total income and assets for prior calendar year (or your most recent fiscal year before January 1) in the schedule below. Documentation may be requested to substantiate the statement.

FOR CALENDAR/FISCAL YEAR ENDING ON _____					
<u>TOTAL INCOME</u>			<u>TOTAL ASSETS</u> (Fair Cash Value)		
Unrelated Business Income Received	\$	_____	Real Estate	\$	_____
Other Income Received	\$	_____	Tangible Personal Property (e.g. books, furniture, equipment, collections, etc.)	\$	_____
Total Income Received	\$	0	Other	\$	_____
			Total Assets	\$	0
Explain source(s) of any unrelated business income shown in schedule. _____					

D. REAL ESTATE. List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Street Address	Assessors' Parcel No. (If Known)	Fair Cash Value (Estimated)	How is the Property Used by Your Organization?	What Other Organizations or Individuals Use the Property?	How is the Property Used by Others?
Please complete on page #3					
<i>Continue list on attachment in same format as necessary.</i>					
Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please provide details of transaction and a copy of the recorded document.</i>					
Does your organization anticipate selling, leasing or disposing of any of the real property listed in the schedule, or buying or receiving any other real property within the next eighteen months? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please explain.</i>					

E. REGISTERED MOTOR VEHICLES. List all motor vehicles registered in Massachusetts owned by or leased to your organization and garaged in the city or town on January 1 in the schedule below. Attach copies of all leasing agreements.

Registered Owner	Year	Make	Model	Registration Number
complete if applicable				

Continue list on attachment in same format as necessary.

F. PUBLIC CHARITIES REPORT (Form PC). Attach copy of your organization's report to return. (Does not apply to religious, fraternal or veteran organizations not required to file report).

Is a true copy of your organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) attached to this return? Yes No *If no, please explain why not.*

As a religious purpose organization RCAB is exempt under the terms of M.G.L. c. 12, section 8F and 940 CMR 2.02 from such filing.

G. SIGNATURE. Sign here to complete the return.

This return, prepared or examined by me, includes all real and personal property owned or held on January 1, 2022 by the organization submitting this return. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Pastor or Administrator Signature	Title	Date
Signature	Title of Officer	Date

FORM 3 ABC - FY 2023

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ROMAN CATHOLIC ARCHBISHOP OF BOSTON, A CORPORATION SOLE

AT: [Redacted] (Property) [Redacted] (Town)

D: REAL ESTATE: List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Location	Assessors Parcel #	Property held for use under Section 5 cl. 11	What other organizations or individuals use the property?	How and to what extent is the property used by others?
[Redacted]				

Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year?

Yes No *If yes, please provide details of transactions and copy of the recorded document.*

Does your organization anticipate selling, leasing or disposing of any of the real property listed in the schedule, or buying or receiving any other real property within the next eighteen months?

Yes No *If yes, please explain.*

Signature: X [Redacted]

Parish: [Redacted]

Date: [Redacted]