



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To Robert W. Healy, City Manager

Date Feb. 1, 1989

From Sally Powers, Director of Assessment *Reference*

Subject City Council Order # 32, 1/23/89: re: Abatements

This memo conveys a progress report on the Assessing Department's review of the FY89 overvaluation (Clause 59) abatement applications. The attached Exhibit I summarizes the disposition of the 920 applications processed for residential properties as of January 30, 1989. Exhibit II provides a tally of residential abatement applications received from each of the residential assessing districts.

A total of 418 Commercial property abatement applications were received. Twenty-six commercial abatements were granted, totalling \$480,788 in tax dollars. Ten commercial abatement applications are still under review. The balance were denied.

In addition to the overvaluation abatements, the following clause exemptions have been granted:

<u>CLAUSE</u>	<u>DESCRIPTION</u>	<u>#</u>	<u>TAXES ABATED</u>
Clause 17D	Surviving Spouse	104	\$27,622
Clause 18	Hardship	8	4,616
Clause 22	Disabled Veteran	338	94,317
Clause 22E	100% Disability	8	5,063
Clause 22P	Paraplegics	1	1,066
Clause 37A	Blind	49	32,866
Clause 41A	Tax Deferral	2	5,293
Clause 41C	Elderly Person	224	138,189
Clause 59R	Residential Exemption*	304	157,677

* It should be noted that the 304 Residential exemptions listed here are new ones granted for the first time this year. A total of almost 9,800 Cambridge taxpayers received the residential exemption this year.

City of Cambridge: Residential Abatement Applications for FY89

CODE	DESCRIPTION	NUMBER APPLICATIONS	NO ACTION 1/30/89 DENIED	ABATED	AVERAGE TAX ABATEMENT	AVERAGE VALUE ABATEMENT	
101	One-family residential	248	9	60	179	364.09	\$39,400
102	Condominium unit	254	3	110	141	\$330.77	\$35,800
104	Two-family residential	192	19	73	100	\$277.68	\$30,100
105	Three-family residential	87	12	36	39	\$427.67	\$46,300
109	2 + res bldgs, one lot	17	2	5	10	\$1,470.80	\$159,300
111	4 to 8 apartment units	56	14	33	9	\$886.49	\$96,000
112	9 + apartment units	47	1	36	10	\$1,813.07	\$196,400
121	Rooming house	6	2	2	2	\$360.90	\$39,100
122	Fraternity/Sorority	1		1			
130	Developable res. land	8	3	3	2	\$1,199.90	\$130,000
131	Potentially devel. land	1		1			
132	Undevelopable land	3	1	2			
TOTAL RESIDENTIAL		920	66	362	492	\$406.90	\$44,055

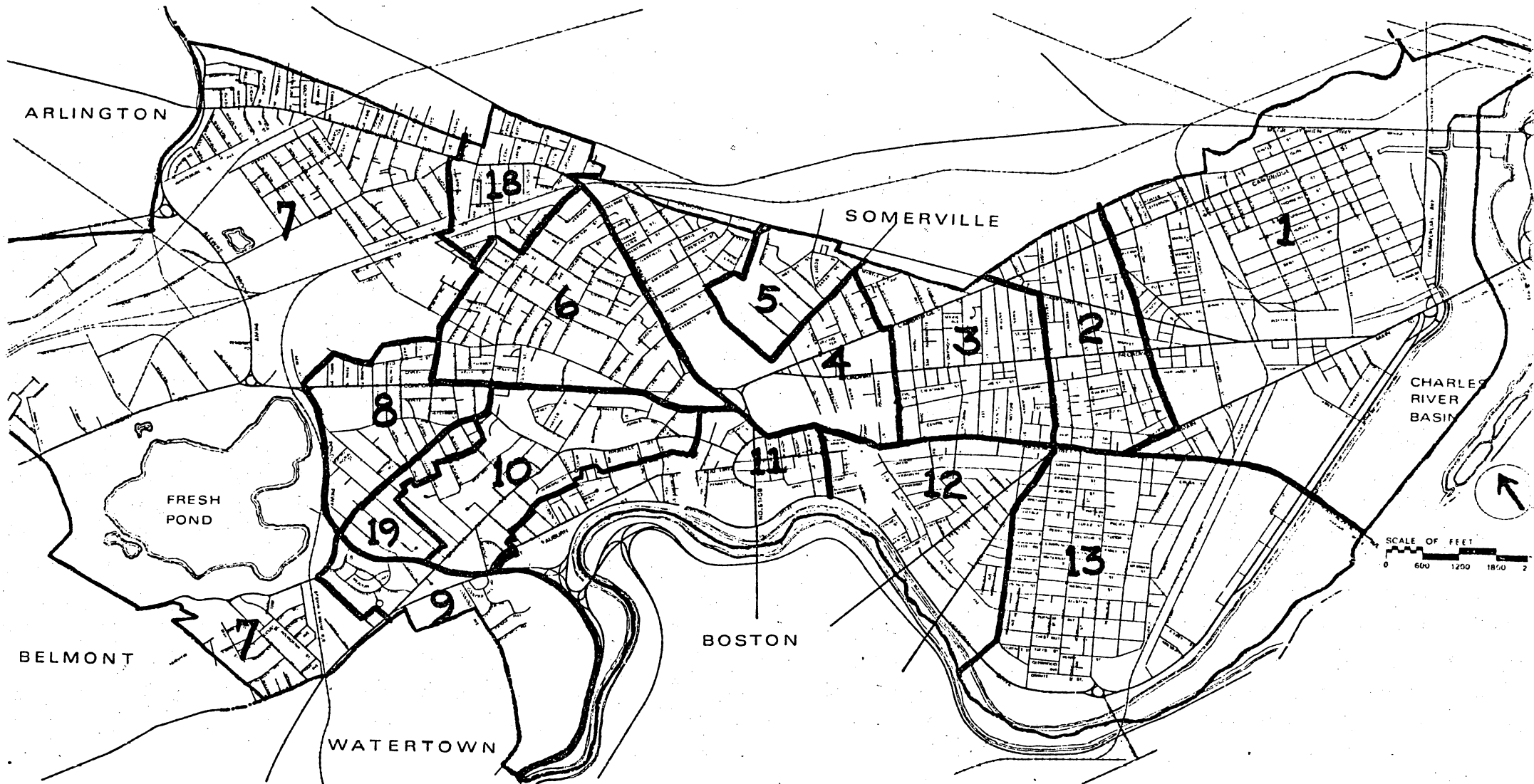
Total Taxes Abated: \$200,196.52

City of Cambridge: Residential Abatement Applications for FY89

APPLICATIONS (101,104,105) BY ASSESSING DISTRICT

DISTRICT	NO. APPLICATIONS	% OF TOTAL
1	62	6%
2	40	6%
3	84	13%
4	22	5%
5	3	4%
6	27	4%
7	56	3%
8	39	7%
9	2	1%
10	23	6%
11	10	4%
12	39	6%
13	36	5%
15	1	3%
17	13	30%
18	54	16%
19	2	1%
20	14	88%
TOTAL	527	6%

ASSESSMENT DISTRICTS - FY87



NOTES

- District 14 - Charles Riverfront
- District 15 - Grove & Blanchard Sts.
- District 16 - St. Paul St
- District 17 - Walden St between Mt Pleasant and Raymond
- District 18: was part of District 7 until FY85
- District 19: was part of District 4 until FY86
- District 20: Parker/Kealey Streets



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
TEL. 498-9011

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

February 6, 1989

To the Honorable, the City Council:

With respect to City Council Order No. 32 of January 23, 1989,
relative to a progress report on the "over-value" abatements that were filed
in the fall, enclosed please find copy of a report from Sally Powers,
Director of Assessment.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Robert W. Healy", is written over a horizontal line.

Robert W. Healy
City Manager

RWH/mbf
Enc.

Agenda Item No. 6 *F-46*

Re: enclosed progress report on the "over-value" abatements that were filed in the Fall.

In City Council,

February 6, 1989

2-6-89

Placed on file.