CITY OF CAMBRIDGE

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139

MAIN OFFICE (617) 349-4343 RESIDENTIAL VALUATION (617) 349-4110

ASSESSING DEPARTMENT

Sally Powers, Director
Kevin T. McDevitt, MAA, CRA
Faith D. McDonald, CMA, RMA, MAA, CA-S

March 6, 1995

Mr. Robert G. Reppas
48 Highland Avenue #2
Cambridge, MA 02139

RE: Residential Exemption Information

Dear Mr. Reppas:

For starters, there is a space labeled residential exemption on the front of the tax bill, and the back of the tax bill tells about the exemption. It is true that this information is provided in fine print and is stated in legally required terms that are not particularly straightforward.

Because of the legal limitations on what can be printed on the bill itself, the Cambridge Finance Department began years ago enclosing an information sheet with the first half tax bill. This sheet was in question/answer format and told about the residential exemption, as well as payment due dates, credit balances, and elderly and veterans' abatements.

In the Fall of 1990, a local entrepreneur purchased an assessing data tape from the City and matched up missing residential exemptions with taxpayers whose bills were mailed to the property location. In that year, the City's FY1991, 337 residential exemptions were granted through the abatement process.

For the FY1992 tax bill mailing, the Finance Department "beefed up" the information sheets sent to all residential property taxpayers and mailed, under separate cover from the tax bills, a package of information sheets covering a number of topics related to the real estate tax bill. One full page of this package was dedicated to the residential exemption and included a picture of a tax bill showing where to look for the residential exemption.

The most recent informational product published and mailed to all residential tax payers (only once) each year is the *Tax Facts* booklet which I understand from your letter you now have.

The Assessing Department also has procedures for keeping residential exemptions current. Once a tax parcel has been flagged for the residential exemption, the flag is not removed until either there is a deed transaction recorded at the Middlesex County Registry, or a request for removal of the exemption is sent to the Assessing Department. When the deed arrives at the Assessing Department, the residential exemption flag is removed from the computer file and a letter is sent to the buyer at the property location. (The fact that your deed was recorded on the last day of 1990 did not affect this process. We typically receive copies of deed from the Registry two to four months after their recording dates.) A post card is enclosed with the letter, addressed to the Assessing Department, and identifying the tax parcel. If the property owner returns the post card, attesting to residency and signed under pains and penalties of perjury, the parcel is re-flagged for the residential exemption. If no post card is received, the property is billed without the residential exemption. The information mailed to all taxpayers each Fall (*Tax Facts*, the last two years) explains that there is a three month period, allowed by state law, after the mailing date of the tax bill to apply for the residential exemption and receive an abatement in its amount if the owner qualifies.

While it appears you probably would have qualified for the residential exemption for prior fiscal years the Board of Assessors does not have jurisdiction under state law to abate taxes to reflect a residential exemption for which no timely application was filed.

It is not the City's desire to deny the benefit of the residential exemption to property owners. Currently, approximately 11,300 of the City's nearly 16,000 residential property owners receive the residential exemption. This amounted to total savings to the recipients of more than $7.4 million.

The City's Assessing Department will continue its efforts to inform taxpayers, through informational mailings and press coverage, of the availability of the residential exemption and how to apply for it. I am glad that you have received our *Tax Facts* booklet and regret that our efforts apparently did not reach you in previous years.

Sincerely,

Sally Powers

Sally Powers

cc: Hon. Michael Sullivan

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CITY OF CAMBRIDGE
CAMBRIDGE, MASSACHUSETTS 02139
TEL. 349-4300
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EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

March 20, 1995

To The Honorable, The City Council:

With reference to Awaiting Report Item No. 11, regarding notifying residents of residential tax exemptions, please find attached a response from Sally Powers, Director of Assessing.

Very truly yours,

Robert W. Healy
City Manager

RWH/mev
attachment

Consent Agenda # 6 S-94

Response to Awaiting Report Item Number Eleven regarding notifying residents of residential tax exemptions.

for original order see 1994 City Manager Requests # 397

In City Council,

March 20, 1995

Placed on File