CITY OF CAMBRIDGE

INTEROFFICE CORRESPONDENCE

To Russell B. Higley, City Solicitor

Date March 15, 1982

From Paul E. Healy, City Clerk PEH

Reference

Subject deductibility/non-deductibility of water & sewer charges from taxpayers tax returns

Dear Mr. Higley:

Please be advised that the City Council at the request of Councillor Wylie, has referred to your attention for further clarification the subject of deductibility or non-deductibility of water and sewer charges from taxpayers tax returns.

Enclosed herewith you will find a copy of an order adopted by the Council on February 22, 1982 and a communication received from the City Manager in this regard, which you may find of assistance. Your kind attention in this matter will be greatly appreciated by this office and the City Council.

PEH/mh

Enclosures

CCM-101

City of Cambridge

10.

IN CITY COUNCIL

February 22, 1982

COUNCILLOR DANEHY

ORDERED: That the City Manager be and hereby is requested to instruct the Assistant City Manager for Fiscal Affairs to report to this City Council in one week as to the deductibility or non-deductibility of a portion of the water/sewer tax on taxpayers federal income tax returns.

In City Council February 22, 1982.
Adopted by the affirmative vote of 9 members.
Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:-

Paul E. Healy

CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

March 8, 1982

To the Honorable, the City Council:

With reference to Awaiting Report Item No. 9, City Council Order No. 10 of February 22, 1982, I have had Mr. O'Brien, Assistant City Manager for Fiscal Affairs, check this matter with the IRS. IRS Revenue Ruling #79-201, IRB 1979-25 states that water and sewer charges are no longer deductible as a tax or an assessment, as they are fees paid for water and sewerage services.

Very truly yours,

Robert W. Healy
City Manager

RWH/b

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Robert W. Healy

Robert W. Healy
City Manager

RWH/b

S-117

Agenda Item Number Three

Re: Response to Awaiting Report Item No. 9 regarding the deductibility of a portion of the water & sewer charges on taxpayers federal income tax returns.

3/12/1982

Letter sent to City Solicitor requesting clarification on the tax deduction - Motion of C. David Wylie -

In City Council,

March 8, 1982

3/8/1982

Placed on File -