

HARVARD UNIVERSITY

OFFICE OF GOVERNMENT AND
COMMUNITY AFFAIRS

16 GRAYS HALL
CAMBRIDGE, MASSACHUSETTS 02138
617 495 4955

April 24, 1979

Mr. James L. Sullivan
City Manager
Cambridge City Hall
795 Massachusetts Ave.
Cambridge, MA 02139

Dear Mr. Sullivan:

The total payments from Harvard University and Radcliffe College to the City of Cambridge for 1978, for taxes and voluntary in lieu of taxes are \$1,487,096.79.

Of this total, \$940,096.79 is for properties on the tax rolls either because the law requires them to be on, or in some cases, because we have voluntarily left them on.

The remainder \$547,000 represents 1978's voluntary in lieu of tax payment.

Since we have already made payments to the City of Cambridge of \$940,096.79, we are enclosing checks totaling \$547,000 for the remaining amount. A further description of this payment is attached.

Very truly yours,

Lewis A. Armistead

Attachment:

RECEIVED
APR 24 12 09 PM '79

OFFICE OF THE
CITY MANAGER

Harvard University & Radcliffe College

Voluntary In Lieu of Taxes

Payments - Calendar 1978

- | | |
|---|--------------|
| 1. Affiliated (Married) Student
Dormitories
Check #475791 | \$240,634.15 |
| 2. Riverside Trust Rent Charge | 2,400.00 |
| 3. Other in Lieu of Taxes | |

Payment being made with two checks:

- | | |
|------------------|-----------|
| A. Check #475790 | 26,810.00 |
|------------------|-----------|

This check is explained as follows: The City of Cambridge has sent Harvard University and Radcliffe College a bill totaling \$26,810.00 for Lodging House License fees. On advice of counsel, Harvard University and Radcliffe College have previously refused to pay bills for Lodging House License fees on the grounds that they are in fact an unlawful tax. This payment is made under protest. Harvard and Radcliffe do not believe that they are obligated to pay these fees and reserve the right to withhold payments in the future.

- | | |
|------------------|--------------|
| B. Check #475789 | \$279,555.85 |
|------------------|--------------|

This check is for the remainder of the 1978 in lieu of tax payment.

So there will be misunderstanding, we want to restate that this in lieu of tax payment has no real estate formula basis. We are unwilling to make payments on such a basis.



Harvard Real Estate, Inc.

1350 Massachusetts Avenue
Cambridge, Massachusetts 02138
Telephone 617-495-2745

April 23, 1979

Board of Assessors
City Hall
Cambridge, Ma. 02139

Gentlemen:

Gross revenues received by the University from Peabody Terrace (900 Memorial Drive) for the year ending June 30, 1978 amounted to \$1,511,901. In accordance with the terms of the Agreement between Harvard and the City dated October 28, 1968 and the Amendment there-to dated February 5, 1969, this figure at 11.111% results in an amount of \$167,987.32 due the City in-lieu-of taxes.

Corresponding figures for 1978 in-lieu-of tax figures on our other married student housing facilities are as follows:

Haskins Hall (28-34A Irving Street) - Gross Revenues \$214,087.
in-lieu-payment due \$23,787.21

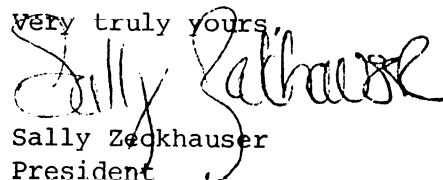
Holden Green (Cambridge area only) - Gross Revenue \$47,946.
in-lieu-payment due \$5,327.28

Shaler Lane - Gross Revenues \$113,949.
in-lieu-payment due \$12,660.87

29 Garden Street - Gross Revenues \$277,846.
in-lieu-payment due \$30,871.47

I enclose our check for \$240,634.15 to cover these; will you see that it is delivered to the City Treasurer and a receipt forwarded to my attention.

Very truly yours,


Sally Zeckhauser
President

SZ/d

Enc.

Fiscal 1977-1978

Married Student Housing

In Lieu Of Taxes

<u>Peabody Terrace</u>	Gross Revenue From MORS 1978	11.111% <u>In Lieu Payment</u>
Rents & Misc.	1,461,769	
Store	<u>2,304</u>	
	1,464,073	162,673.15
Parking	<u>47,828</u>	<u>5,314.17</u>
	1,511,901	167,987.32
 <u>Haskins Hall</u>	 214,087	 23,787.21
 <u>Holden Green</u>	 239,730	
20% located in Cambridge	47,946	5,327.28
 <u>Shaler Lane</u>	 113,949	 12,660.87
 <u>29 Garden Street</u>	 269,217	 29,912.70
Parking	<u>8,629</u>	<u>958.77</u>
	277,846	<u>30,871.47</u>
	<u>2,165,729</u>	
Real Estate Total Payment		234,361.21
Parking Total Payment		<u>6,272.94</u>
Total Married Student In Lieu Of Tax Payment For Fiscal 1977-1978		<u>240,634.15</u>



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

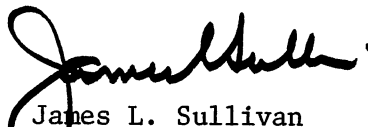
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

April 30, 1979

To the Honorable, the City Council:

Enclosed for your information is a copy of a communication relative to the total payments from Harvard University and Radcliffe College to the City of Cambridge for 1978 taxes and in lieu of taxes in the amount of \$1,487,096.79.

Very truly yours,



James L. Sullivan
City Manager

JLS/mbf
Enc.

Agenda #6

S-248

RE: payments from Harvard University and
Radcliffe College to the City of Cambridge
for 1978 taxes and in lieu of taxes, in the
amount of \$1,487,096.79.

In City Council,

April 30, 1979

4/30/1979

Placed on File