



# City of Cambridge

7.

IN CITY COUNCIL

November 23, 1981

MAYOR DUEHAY

ORDERED: That this City Council go on record approving the filing of the attached legislation entitled "AN ACT AUTHORIZING THE VOTERS OF THE CITY OF CAMBRIDGE TO EXEMPT THEIR CITY FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES."

In City Council November 23, 1981.  
Adopted by the affirmative vote of 8 members.  
Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:-

A handwritten signature in cursive script, reading "Paul E. Healy".



# City of Cambridge

8.

IN CITY COUNCIL

November 23, 1981

MAYOR DUEHAY

ORDERED: That this City Council go on record approving the filing of the attached legislation entitled "AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS."

In City Council November 23, 1981.  
Adopted by the affirmative vote of 8 members.  
Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:-

A handwritten signature in cursive script, reading "Paul E. Healy".

5-622

Mom

Here are all the bills  
filed on 12/2/81 along with my  
notes. I think we should keep  
them for future reference.  
Thanks, Joe



= #7 Comm list =

CITY OF CAMBRIDGE  
INTEROFFICE CORRESPONDENCE

To The Honorable, the City Council

Date November 20, 1981

From Mayor Francis H. Duchay *F.H.D.*

Reference

Subject Home Rule Legislation Relative to Prop. 2 $\frac{1}{2}$

Because the Legislature may fail to act on the Home Rule Petition submitted by the City Council in this session and since the deadline for filing Bills for the next Legislative session is December 2, 1981; I am re-submitting these petitions to the Council in exactly the same form as when the City Council originally adopted them.

I hope that the Council will adopt these as well, in order for said legislation to be filed again.



# City of Cambridge

COMMUNICATION NO. 7

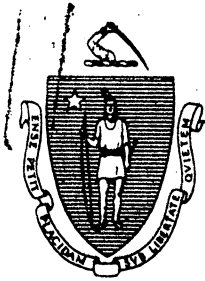
IN CITY COUNCIL

November 23, 1981

MAYOR DUEHAY

- WHEREAS: During the current session the Legislature may fail to enact these Home Rule Petitions which were originally adopted on January 19, 1981 by this City Council; and
- WHEREAS: Chapter 580 of the Acts of 1980, the initiative law "limiting state and local taxation and expenditures", popularly known as Proposition 2 $\frac{1}{2}$ , was defeated by the voters of the City of Cambridge by a vote of 14,427 to 24,306, with nearly two-thirds of those voting opposing it; and
- WHEREAS: The full implementation of this law in the City of Cambridge would bring about the most severe crisis ever to confront this city, the slow destruction of its government and substantial human suffering by its citizens and employees and therefore must not be allowed to occur; and
- WHEREAS: By its Order Number Eight of June 9, 1980 and Order Number Twelve of November 10, 1980, this City Council voted unanimously that the policy of this city would be to avoid the potentially disastrous effects of Proposition 2 $\frac{1}{2}$  while bringing about a fairer state and local tax structure based on ability to pay and on recognition of the services provided by this city to the various businesses and educational institutions within its borders; and
- WHEREAS: It is crucial, particularly in the current public mood, that the citizens have a full voice in deciding the city's fiscal future, that new revenue sources be dedicated to reducing the burden of the regressive property tax; now therefore be it
- ORDERED: That the City Council of the City of Cambridge petition the General Court under section 8(1) of article 2, as amended by article 89, of the amendments to the Constitution, to enact one or more of the five attached special laws entitled:
1. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO IMPOSE AN EXCISE ON PAYROLLS.
  2. AN ACT AUTHORIZING THE VOTERS OF THE CITY OF CAMBRIDGE TO EXEMPT THEIR CITY FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.

3. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS.
4. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO EXEMPT ITSELF FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.
5. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SEVENTY~~ EIGHTY-ONE

# 16  
✓

## AN ACT

AUTHORIZING THE CITY OF CAMBRIDGE TO IMPOSE AN EXCISE ON  
PAYROLLS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. The City of Cambridge may provide by ordinance for levying, assessing, and collecting an excise, which shall not exceed one percent, upon the gross payroll of persons, associations, partnerships, and other entities doing business in the city. The ordinance may grant reasonable exemptions and abatements. The ordinance may punish violations of its provisions by fine not to exceed ten thousand dollars or by imprisonment for not more than one year, or both. The Collector of Taxes of the City shall, for the purpose of collecting this excise, have all the powers of the Commissioner of Revenue under sections 46 to 64 of Chapter 62C of the General Laws.

SECTION 2. The Commissioner of Revenue shall provide assistance to the City of Cambridge in carrying out the provisions of any such ordinance, including reasonable access to the reports filed under section 8 of chapter 62C of the General Laws.

NOTE. — Use ONE side of paper ONLY. DOUBLE SPACE. Insert additional leaves, if necessary.

SECTION 3. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to impose an excise on the payrolls of employers in this city?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT

AUTHORIZING THE VOTERS OF THE CITY OF CAMBRIDGE TO EXEMPT THEIR CITY FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 21C of Chapter 59 of the General Laws, as appearing in Section 1 of Chapter 580 of the Acts of 1980, shall not apply to the City of Cambridge.

SECTION 2. Notwithstanding Section 34 of Chapter 71 of the General Laws, as amended by Section 7 of said Chapter 580, the City of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said Chapter 71. Upon petition to the superior court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the City Manager, or by the attorney general, alleging that the amount necessary in the City for the support of public schools as aforesaid has not been included in the annual budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the City and all its officers whose

action is necessary to carry out such order to provide a sum of money

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equal to such deficiency, together with a sum equal to twenty-five percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in Section 23 of Chapter 59 of the General Laws, notwithstanding the amendment thereof by Section 8 of said Chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of Section 7 of Chapter 44 of the General Laws in the case of final judgements, subject to all other applicable provisions of said Chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of Section 31 of said Chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the City in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the City as a separate account, to be applied to meet the appropriation for school purposes in the following year.

SECTION 3. Notwithstanding Section 1 of chapter 60A of the General Laws, as amended by Section 9 of Said Chapter 580, the rate of the excise levied by said Section 1, if assessed by the Board of Assessors of the City of Cambridge, may exceed the limit imposed by said Section of twenty-five dollars per thousand of valuation as determined by the valuation formula in effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

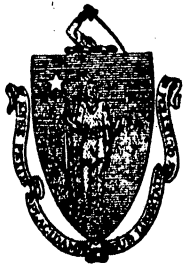
SECTION 4. Section 4 of Chapter 1078 of the Acts of 1973, as amended by Chapter 121 of the Acts of 1975 and by Section 2 of Chapter 347 of the Acts of 1977, shall continue in full force and effect with respect to the City of Cambridge, notwithstanding Section 10 of said Chapter 580.

SECTION 5. Paragraph (9) of part B of Section 3 of Chapter 62 of the General Laws, as appearing in Section 11 of said Chapter 580, shall not apply to any resident of the City of Cambridge.

SECTION 6. The provisions of this act shall apply to the City of Cambridge notwithstanding any special or general law to the contrary.

SECTION 7. The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provisions or application.

SECTION 8. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be exempted from certain provisions of the initiative law limiting state and local taxation and expenditures, popularly known as Proposition 2½?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise. If said majority of votes is not in the affirmative, said question may again be submitted to the voters at any regular city election by vote of the City Council or by an initiative petition filed under Sections 37 to 40 of Chapter 43 of the General Laws.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. To the extent permitted by the Constitution of this Commonwealth, and notwithstanding the provisions of section five of chapter fifty-nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of Harvard College situated in said city.

SECTION 2. Notwithstanding the provisions of section five of chapter fifty-nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of "charitable organizations", as defined in clause three of said section five; provided, however, that said City is not authorized to levy taxes on the real and personal property of schools which furnish instruction in grades one through twelve and below grade one. The City Council of the City of Cambridge may by ordinance grant reasonable exemption and abatements from taxes levied under this act.

NOTE.— Use ONE side of paper **ONLY**. Insert additional leaves, if necessary. Dates and numbers (except the section numbers of this bill) should be written in words.

SECTION 3. In levying taxes on the real and personal property of Harvard College and charitable organizations, as authorized in Sections 1 and 2, the City of Cambridge shall tax fifty percent of the assessed value of said property.

SECTION 4. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to tax the property of certain charitable organizations at fifty percent of its assessed value?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT

AUTHORIZING THE CITY OF CAMBRIDGE TO EXEMPT ITSELF FROM

CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.

#17

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 21C of chapter 59 of the General Laws, as appearing in section 1 of chapter 580 of the acts of 1980, shall not apply to the city of Cambridge.

SECTION 2. Notwithstanding section 34 of chapter 71 of the General Laws, as amended by section 7 of said chapter 580, the city of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said chapter 71. Upon petition to the superior court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the city manager, or by the attorney general, alleging that the amount necessary in the city for the support of public schools as aforesaid has not been included in the annual budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the city and all its officers whose action is necessary to carry out such order to provide a sum of money equal

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to such deficiency, together with a sum equal to twenty-five percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in section 23 of chapter 59 of the General Laws, notwithstanding the amendment thereof by section 8 of said chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of section 7 of chapter 44 of the General Laws in the case of final judgments, subject to all other applicable provisions of said chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of section 31 of said chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the city in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the city as a separate account, to be applied to meet the appropriation for school purposes in the following year.

SECTION 3. Notwithstanding section 1 of chapter 60A of the General Laws, as amended by section 9 of said chapter 580, the rate of the excise levied by said section 1, if assessed by the board of assessors of the city of Cambridge, may exceed the limit imposed by said section of twenty-five dollars per thousand of valuation as determined by the valuation formula in effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

SECTION 4. Section 4 of chapter 1078 of the acts of 1973, as amended by chapter 121 of the acts of 1975 and by section 2 of chapter 347 of the acts of 1977, shall continue in full force and effect with respect to the city of Cambridge, notwithstanding section 10 of said chapter 580.

SECTION 5. Paragraph (9) of part B of section 3 of chapter 62 of the General Laws, as appearing in section 11 of said chapter 580, shall not apply to any resident of the city of Cambridge.

SECTION 6. The provisions of this act shall apply to the city of Cambridge notwithstanding any special or general law to the contrary.

SECTION 7. The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provision or application.

SECTION 8. This act shall take effect upon its acceptance by the city council of the city of Cambridge, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SEVENTY~~ <sup>XXXXXXXX</sup> EIGHTY-ONE

#18

**AN ACT** AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. The City Council of the City of Cambridge may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to reduce the aggregate amount of real property and automobile excise taxes collected by it by imposing an excise on the payrolls of employers in the city and by levying taxes on the real and personal property of charitable organizations as defined by clause Three of Section 5 of Chapter Fifty-Nine of the General Laws other than schools whose primary activity is to furnish instruction in grades twelve and below?" If a majority of the votes cast in answer to said question is in the affirmative, Section 3, 4 and 5 of this Act shall thereupon take full effect, but not otherwise, and Section 6 shall have no force or effect.

NOTE. - Use ONE side of paper ONLY. DOUBLE SPACE. Insert additional leaves, if necessary.

- 2 -

SECTION 2. If a majority of the votes cast in answer to said question are not in the affirmative, then Section 3, 4 and 5 shall have no force and effect, and the City Council of the City of Cambridge thereafter may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election which it may call for the purpose: "Shall the City of Cambridge be exempted from certain provisions of the initiative law limiting state and local taxation and expenditure, popularly known as Proposition 2½?" If a majority of the votes cast in answer to said question is in the affirmative, Section 7 of this action shall thereupon take full effect, but not otherwise. If a majority of the votes is not in the affirmative, said question may again be submitted to the voters at any regular city election by vote of the City Council or by an initiative petition filed under sections 37 to 40 of Chapter 43 of the General Laws.

SECTION 3. (i) The City of Cambridge may provide by ordinance for levying, assessing, and collecting an excise, which shall not exceed one percent upon the gross payroll of persons, associations, partnerships, and other entities doing business in the city. The ordinance may punish violations of its provisions by fine not to exceed ten thousand dollars or by imprisonment for not more than one year, or both. The Collector of Taxes of the city shall for the purpose of collecting this excise, have all the powers of the Commissioner of Revenue under sections 46 to 64 of Chapter 62C of the General Laws.

(ii) The Commissioner of Revenue shall provide assistance to the City of Cambridge in carrying out the provisions of any such ordinance, including reasonable access to the reports filed under Section 8 of Chapter 62C of the General Laws.

SECTION 4. (i) To the extent permitted by the Constitution of this Commonwealth, and notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of Harvard College situated in said city.

(ii) Notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of "charitable organizations", as defined in Clause Three of said Section Five; provided, however, that said City is not authorized to levy taxes on the real and personal property of schools which furnish instruction in grades one through twelve and below grade one.

(iii) The City Council of the City of Cambridge may by ordinance grant reasonable exemptions and abatements from taxes levied under this act.

SECTION 5. The City of Cambridge shall utilize all of the revenues derived from the taxes referred to in Sections 3 and 4 to minimize its reliance upon real property and automobile excise taxes to the greatest possible extent.

SECTION 6. (i) Section 21C of Chapter 59 of the General Laws, as appearing in Section One of Chapter 580 of the Acts of 1980, shall not apply to the City of Cambridge.

(ii) Notwithstanding Section 34 of Chapter 71 of the General Laws, as amended by Section 7 of said Chapter 580, the City of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said Chapter 71. Upon petition to the Superior Court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the City Manager, or by the Attorney General, alleging that the amount necessary in the city for the support of public schools as aforesaid has not been included in the annual

budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the city and all its officers whose action is necessary to carry out such order to provide a sum of money equal to such deficiency, together with a sum equal to 25 percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in Section 23 of Chapter 59 of the General Laws, notwithstanding the amendment thereof by Section 8 of said Chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of Section 7 of Chapter 44 of the General Laws in the case of final judgements, subject to all other applicable provisions of said Chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the Director of Accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of Section 31 of said Chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the city in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the city as a separate account, to be applied to meet the appropriation for school purposes in the following year.

(iii) Notwithstanding Section 1 of Chapter 60A of the General Laws, as amended by Section 9 of said Chapter 580, the rate of the excise levied by said Section 1, if assessed by the Board of Assessors of the City of Cambridge, may exceed the limit imposed by said section of twenty-five dollars per thousand of valuation as determined by the valuation formula in

effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

(iv) Section 4 of Chapter 1078 of the Acts of 1973, as amended by Chapter 121 of the Acts of 1975 and by Section 2 of Chapter 347 of the Acts of 1977, shall continue in full force and effect with respect to the City of Cambridge, notwithstanding Section 10 of said Chapter 580.

(v) Paragraph (9) of part B of Section 3 of Chapter 62 of the General Laws, as appearing in Section 11 of said Chapter 580, shall not apply to any resident of the City of Cambridge.

(vi) The provisions of this act shall apply to the City of Cambridge notwithstanding any special or general law to the contrary.

(vii) The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provision or application.

A 7-5



# City of Cambridge

11.

REVISED ORDER

IN CITY COUNCIL

January 19, 1981

~~COUNCILLOR DAVID SULLIVAN~~

WHEREAS: Chapter 580 of the Acts of 1980, the initiative law "limiting state and local taxation and expenditures", popularly known as Proposition 2½, was defeated by the voters of the City of Cambridge by a vote of 14,427 to 24,306, with nearly two-thirds of those voting opposing it; and

WHEREAS: The full implementation of this law in the City of Cambridge would bring about the most severe crisis ever to confront this city, the slow destruction of its government, and substantial human suffering by its citizens and employees, and therefore must not be allowed to occur; and

WHEREAS: By its Order Number Eight of June 9, 1980 and Order Number Twelve of November 10, 1980, this City Council voted unanimously that the policy of this city would be to avoid the potentially disastrous effects of Proposition 2½ while bringing about a fairer state and local tax structure based on ability to pay and on recognition of the services provided by this city to the various businesses and educational institutions within its borders; and

WHEREAS: It is crucial, particularly in the current public mood, that the citizens have a full voice in deciding the city's fiscal future, that new revenue sources be dedicated to reducing the burden of the regressive property tax, and that the city do everything possible to put its own house in order before seeking state authorization to undo the effects of Proposition 2½; ~~now therefore be it~~

ORDERED: That the Mayor appoint a citizens committee of nine members, with one member of the committee to be designated by each member of the City Council and the City Manager be requested to provide sufficient staff assistance, to examine the budget and government of the city and its schools and to report not later than March 15 with its recommendations for eliminating waste, abuse, and other unnecessary expenditures, for improving management and efficiency in delivering public services, and for raising additional city revenue without state authority and without increasing

the proportion of ~~the costs of city government borne~~  
by low and moderate income persons; and be it further

ORDERED:

That the City Council of the City of Cambridge petition the General Court under section 8(1) of article 2, as amended by article 89, of the amendments to the Constitution, to enact one or more of the five attached special laws entitled:

1. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO IMPOSE AN EXCISE ON PAYROLLS.
2. AN ACT AUTHORIZING THE VOTERS OF THE CITY OF CAMBRIDGE TO EXEMPT THEIR CITY FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.
3. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS.
4. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO EXEMPT ITSELF FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.
5. AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980.

In City Council January 19, 1981.

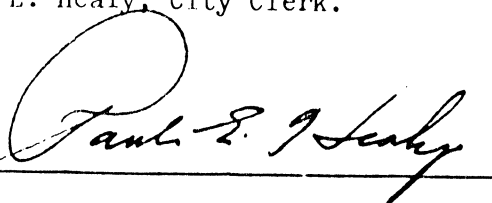
Adopted by a yea and nay vote:-

Yeas 6; Nays 1; Absent 1; Present 1.

Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:

  
Paul E. Healy, City Clerk.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SEVENTY~~ EIGHTY-ONE

## AN ACT

AUTHORIZING THE CITY OF CAMBRIDGE TO IMPOSE AN EXCISE ON  
PAYROLLS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. The City of Cambridge may provide by ordinance for levying, assessing, and collecting an excise, which shall not exceed one percent, upon the gross payroll of persons, associations, partnerships, and other entities doing business in the city. The ordinance may grant reasonable exemptions and abatements. The ordinance may punish violations of its provisions by fine not to exceed ten thousand dollars or by imprisonment for not more than one year, or both. The Collector of Taxes of the City shall, for the purpose of collecting this excise, have all the powers of the Commissioner of Revenue under sections 46 to 64 of Chapter 62C of the General Laws.

SECTION 2. The Commissioner of Revenue shall provide assistance to the City of Cambridge in carrying out the provisions of any such ordinance, including reasonable access to the reports filed under section 8 of chapter 62C of the General Laws.

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SECTION 3. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to impose an excise on the payrolls of employers in this city?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT

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action is necessary to carry out such order to provide a sum of money  
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equal to such deficiency, together with a sum equal to twenty-five percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in Section 23 of Chapter 59 of the General Laws, notwithstanding the amendment thereof by Section 8 of said Chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of Section 7 of Chapter 44 of the General Laws in the case of final judgements, subject to all other applicable provisions of said Chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of Section 31 of said Chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the City in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the City as a separate account, to be applied to meet the appropriation for school purposes in the following year.

SECTION 3. Notwithstanding Section 1 of chapter 60A of the General Laws, as amended by Section 9 of Said Chapter 580, the rate of the excise levied by said Section 1, if assessed by the Board of Assessors of the City of Cambridge, may exceed the limit imposed by said Section of twenty-five dollars per thousand of valuation as determined by the valuation formula in effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

SECTION 4. Section 4 of Chapter 1078 of the Acts of 1973, as amended by Chapter 121 of the Acts of 1975 and by Section 2 of Chapter 347 of the Acts of 1977, shall continue in full force and effect with respect to the City of Cambridge, notwithstanding Section 10 of said Chapter 580.

SECTION 5. Paragraph (9) of part B of Section 3 of Chapter 62 of the General Laws, as appearing in Section 11 of said Chapter 580, shall not apply to any resident of the City of Cambridge.

SECTION 6. The provisions of this act shall apply to the City of Cambridge notwithstanding any special or general law to the contrary.

SECTION 7. The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provisions or application.

SECTION 8. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be exempted from certain provisions of the initiative law limiting state and local taxation and expenditures, popularly known as Proposition 2½?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise. If said majority of votes is not in the affirmative, said question may again be submitted to the voters at any regular city election by vote of the City Council or by an initiative petition filed under Sections 37 to 40 of Chapter 43 of the General Laws.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. To the extent permitted by the Constitution of this Commonwealth, and notwithstanding the provisions of section five of chapter fifty-nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of Harvard College situated in said city.

SECTION 2. Notwithstanding the provisions of section five of chapter fifty-nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of "charitable organizations", as defined in clause three of said section five; provided, however, that said City is not authorized to levy taxes on the real and personal property of schools which furnish instruction in grades one through twelve and below grade one. The City Council of the City of Cambridge may by ordinance grant reasonable exemption and abatements from taxes levied under this act.

**NOTE.** — Use ONE side of paper **ONLY.** Insert additional leaves, if necessary. Dates and numbers (except the section numbers of this bill) should be written in words.

SECTION 3. In levying taxes on the real and personal property of Harvard College and charitable organizations, as authorized in Sections 1 and 2, the City of Cambridge shall tax fifty percent of the assessed value of said property.

SECTION 4. The City Council of the City of Cambridge may provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to tax the property of certain charitable organizations at fifty percent of its assessed value?" If a majority of the votes cast in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SIXTY~~ EIGHTY-ONE

## AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO EXEMPT ITSELF FROM CERTAIN PROVISIONS OF THE INITIATIVE LAW LIMITING STATE AND LOCAL TAXATION AND EXPENDITURES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 21C of chapter 59 of the General Laws, as appearing in section 1 of chapter 580 of the acts of 1980, shall not apply to the city of Cambridge.

SECTION 2. Notwithstanding section 34 of chapter 71 of the General Laws, as amended by section 7 of said chapter 580, the city of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said chapter 71. Upon petition to the superior court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the city manager, or by the attorney general, alleging that the amount necessary in the city for the support of public schools as aforesaid has not been included in the annual budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the city and all its officers whose action is necessary to carry out such order to provide a sum of money equal

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to such deficiency, together with a sum equal to twenty-five percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in section 23 of chapter 59 of the General Laws, notwithstanding the amendment thereof by section 8 of said chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of section 7 of chapter 44 of the General Laws in the case of final judgments, subject to all other applicable provisions of said chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of section 31 of said chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the city in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the city as a separate account, to be applied to meet the appropriation for school purposes in the following year.

SECTION 3. Notwithstanding section 1 of chapter 60A of the General Laws, as amended by section 9 of said chapter 580, the rate of the excise levied by said section 1, if assessed by the board of assessors of the city of Cambridge, may exceed the limit imposed by said section of twenty-five dollars per thousand of valuation as determined by the valuation formula in effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

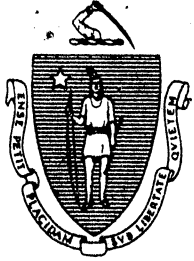
SECTION 4. Section 4 of chapter 1078 of the acts of 1973, as amended by chapter 121 of the acts of 1975 and by section 2 of chapter 347 of the acts of 1977, shall continue in full force and effect with respect to the city of Cambridge, notwithstanding section 10 of said chapter 580.

SECTION 5. Paragraph (9) of part B of section 3 of chapter 62 of the General Laws, as appearing in section 11 of said chapter 580, shall not apply to any resident of the city of Cambridge.

SECTION 6. The provisions of this act shall apply to the city of Cambridge notwithstanding any special or general law to the contrary.

SECTION 7. The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provision or application.

SECTION 8. This act shall take effect upon its acceptance by the city council of the city of Cambridge, but not otherwise.



# The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SEVENTY~~<sup>XXXXXXXX</sup> EIGHTY-ONE

**AN ACT** AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

**SECTION 1.** The City Council of the City of Cambridge may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to reduce the aggregate amount of real property and automobile excise taxes collected by it by imposing an excise on the payrolls of employers in the city and by levying taxes on the real and personal property of charitable organizations as defined by clause Three of Section 5 of Chapter Fifty-Nine of the General Laws other than schools whose primary activity is to furnish instruction in grades twelve and below?" If a majority of the votes cast in answer to said question is in the affirmative, Section 3, 4 and 5 of this Act shall thereupon take full effect, but not otherwise, and Section 6 shall have no force or effect.

**NOTE.** — Use ONE side of paper ONLY. DOUBLE SPACE. Insert additional leaves, if necessary.

- 2 -

SECTION 2. If a majority of the votes cast in answer to said question are not in the affirmative, then Section 3, 4 and 5 shall have no force and effect, and the City Council of the City of Cambridge thereafter may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election which it may call for the purpose: "Shall the City of Cambridge be exempted from certain provisions of the initiative law limiting state and local taxation and expenditure, popularly known as Proposition 2½?" If a majority of the votes cast in answer to said question is in the affirmative, Section 7 of this action shall thereupon take full effect, but not otherwise. If a majority of the votes is not in the affirmative, said question may again be submitted to the voters at any regular city election by vote of the City Council or by an initiative petition filed under sections 37 to 40 of Chapter 43 of the General Laws.

SECTION 3. (i) The City of Cambridge may provide by ordinance for levying, assessing, and collecting an excise, which shall not exceed one percent upon the gross payroll of persons, associations, partnerships, and other entities doing business in the city. The ordinance may punish violations of its provisions by fine not to exceed ten thousand dollars or by imprisonment for not more than one year, or both. The Collector of Taxes of the city shall for the purpose of collecting this excise, have all the powers of the Commissioner of Revenue under sections 46 to 64 of Chapter 62C of the General Laws.

(ii) The Commissioner of Revenue shall provide assistance to the City of Cambridge in carrying out the provisions of any such ordinance, including reasonable access to the reports filed under Section 8 of Chapter 62C of the General Laws.

SECTION 4. (i) To the extent permitted by the Constitution of this Commonwealth, and notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of Harvard College situated in said city.

(ii) Notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of "charitable organizations", as defined in Clause Three of said Section Five; provided, however, that said City is not authorized to levy taxes on the real and personal property of schools which furnish instruction in grades one through twelve and below grade one.

(iii) The City Council of the City of Cambridge may by ordinance grant reasonable exemptions and abatements from taxes levied under this act.

SECTION 5. The City of Cambridge shall utilize all of the revenues derived from the taxes referred to in Sections 3 and 4 to minimize its reliance upon real property and automobile excise taxes to the greatest possible extent.

SECTION 6. (i) Section 21C of Chapter 59 of the General Laws, as appearing in Section One of Chapter 580 of the Acts of 1980, shall not apply to the City of Cambridge.

(ii) Notwithstanding Section 34 of Chapter 71 of the General Laws, as amended by Section 7 of said Chapter 580, the City of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said Chapter 71. Upon petition to the Superior Court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the City Manager, or by the Attorney General, alleging that the amount necessary in the city for the support of public schools as aforesaid has not been included in the annual

budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the city and all its officers whose action is necessary to carry out such order to provide a sum of money equal to such deficiency, together with a sum equal to 25 percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in Section 23 of Chapter 59 of the General Laws, notwithstanding the amendment thereof by Section 8 of said Chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of Section 7 of Chapter 44 of the General Laws in the case of final judgements, subject to all other applicable provisions of said Chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the Director of Accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of Section 31 of said Chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the city in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the city as a separate account, to be applied to meet the appropriation for school purposes in the following year.

(iii) Notwithstanding Section 1 of Chapter 60A of the General Laws, as amended by Section 9 of said Chapter 580, the rate of the excise levied by said Section 1, if assessed by the Board of Assessors of the City of Cambridge, may exceed the limit imposed by said section of twenty-five dollars per thousand of valuation as determined by the valuation formula in

effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

(iv) Section 4 of Chapter 1078 of the Acts of 1973, as amended by Chapter 121 of the Acts of 1975 and by Section 2 of Chapter 347 of the Acts of 1977, shall continue in full force and effect with respect to the City of Cambridge, notwithstanding Section 10 of said Chapter 580.

(v) Paragraph (9) of part B of Section 3 of Chapter 62 of the General Laws, as appearing in Section 11 of said Chapter 580, shall not apply to any resident of the City of Cambridge.

(vi) The provisions of this act shall apply to the City of Cambridge notwithstanding any special or general law to the contrary.

(vii) The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provision or application.

5-622

Comm. from Mayor Duehay relative to  
Home Rule Legislation relative to  
Prop 2½.

*In City Council*  
*Nov. 23, 1981*