



# *The Commonwealth of Massachusetts*

*Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street, Boston 02204*

IRA A. JACKSON  
COMMISSIONER

EDWARD J. COLLINS, JR.  
DEPUTY COMMISSIONER

September 23, 1983

Board of Assessors of Cambridge  
City Hall  
Cambridge, MA 02139

Dear Sirs:

The Bureau of Local Assessment has completed its preliminary review of your revaluation program and proposed assessments for all classes of real and personal property. You are authorized to proceed with the mailing of impact notices and the scheduling of informal hearings for these classes of property.

The Bureau's statistical analysis of arms-length residential sales indicates compliance with the Commissioner's standards for certification. In addition, the Bureau's field review of a representative sample of parcels as well as its review of the utility personal property indicates a consistent application of the valuation methodologies employed for these classes of property throughout the community.

When the Board of Assessors has received all assessment changes resulting from the informal hearings, please submit to this office the "Assessment Adjustment List", Form LA-10, that identifies each parcel of property whose assessment was changed in excess of ten percent of the proposed valuation in effect during our review. These assessment changes will be reviewed at the time your final classified assessments are reviewed.

When the final assessments have been determined, you must complete the classification of all property and submit the total assessed valuation in each major class on Form LA-2, "Total Valuation of All Property". Since the Commissioner will certify a minimum residential factor based on these totals, the classification designation must be indicated on the property record card for each parcel or account of property prior to submitting this form.

As soon as Form LA-2 is received by the Bureau of Local Assessment, an appointment will be scheduled with your office to conduct an on-site review of both your final classified assessments and any assessment changes made subsequent to our initial review.

Upon successful completion of this field review, your assessments and their classification will receive final certification and the minimum residential factor will be forwarded to you.

Very truly yours,



Jane H. Malme, Chief  
Bureau of Local Assessment

JHM:LAP:jc

cc: City Manager



## CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139  
Tel. 498-9011

EXECUTIVE DEPARTMENT  
ROBERT W. HEALY  
City Manager

September 26, 1983

To the Honorable, the City Council:

I am pleased to forward to you the preliminary certification of the Department of Revenue of the City of Cambridge's revaluation program and the authorization to proceed with the mailing of impact notices and the scheduling of informal hearings. The mailing of the impact notices began on Friday and will continue on Saturday and Monday.

Appointments for hearings will be scheduled beginning Wednesday or Thursday of next week.

A team of individuals from the Finance Department will be assembled to preside at these hearings during the day, evening and Saturday, if needed.

The estimated residential tax rate used in the Impact Notice is \$17.00. The estimated commercial rate is \$31.77. The equalized rate is \$23.61 using total estimated value of 2.950 billion dollars.

All of these numbers are preliminary estimates, and are subject to change as well as final review by the Department of Revenue.

During the hearing period we will also be preparing information on classification, etc. However, no formal action or classification can be taken until after final approval from the Department of Revenue.

Very truly yours,

Robert W. Healy  
City Manager

RWH/b

Agenda # 11 F 241

RE: preliminary certification of the Dept. of Revenue of the City of Cambridge's re-valuation program and the authorization to proceed with the mailing of impact notices and the scheduling of informal hearings.

In City Council,

September 26, 1983

9/26/83  
Placed on file -