



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To James L. Sullivan, City Manager

Date May 4, 1981

From Board of Assessors

Reference

Subject Agenda No. 4 - Itemized list of fees
\$15,000 transfer of funds

Dear Mr. Sullivan:

With reference to your memo of April 1, 1981, please be advised that the transfer is necessary to fund the defense of the assessment for the fiscal years 1978, 1979, 1980, and 1981 of real estate owned by the Arthur D. Little Company.

Arthur D. Little Company is seeking a \$1.1 million abatement in revenue for the years in question. It is necessary that the city present the best possible defense in this case of such magnitude.

The anticipated legal and appraisal fees are between \$40,000 and \$50,000. The law firm of Cuddy & Lynch and the appraisal firm of Casey & Dennis who have been retained by the city in this matter are considered to be most proficient in these kinds of appeals.


The present bill as of March 11, 1981 is \$8,390.

We have incurred additional legal and appraisal expenses since March and request a transfer of \$15,000.

The trial date is May 12, 1981 at the Appellate Tax Court.

Very truly yours,

BOARD OF ASSESSORS


Rudolph B. Russo, CAE, CMA
Chairman

Abigail A. Burns, SRA, MRA

Kevin T. McDevitt, MAA

RRR/mh

Copies: Contracts
Copies: Invoice

CUDDY & LYNCH

ATTORNEYS AT LAW

111 DEVONSHIRE STREET

BOSTON, MASSACHUSETTS 02109

(617) 542-4000

FRANCIS X. CUDDY

JOHN M. LYNCH, P.C.

EDWARD J. LONERGAN

ANTHONY M. AMBRIANO

WAYNE E. HARTWELL

March 11, 1981

Edward A. Cunningham, Esq.
City Solicitor's Office
City Hall
Cambridge, MA 02139

Re: Arthur D. Little, Inc. v.
Assessors of Cambridge

Dear Ed:

Pursuant to our discussion, enclosed herewith please find our bill for services rendered through March 1, 1981, with respect to the above-captioned matter. As I pointed out to you, our bill exceeds the initial authorization as set forth in the Letter Agreement of December 15, 1980, and it is appropriate that the additional expenditures of funds be approved by necessary City Officials. Accordingly I enclosed herewith, in duplicate original, a proposed extension of the agreement.

If the enclosed extension is in order, please have same executed by your clients and return a fully executed original to this office.

I am comfortable at this time that the preparation of these matters is proceeding in a manner consistent with the several dates set down by the Appellate Tax Board for the presentation of a general opinion of value, the exchange of appraisals and the trial. I will, of course, continue to keep you informed as to the status of these matters.

Thank you for your continuing cooperation.

Very truly yours,



John M. Lynch

JML:smb
Enclosure

CUDDY & LYNCH

ATTORNEYS AT LAW

111 DEVONSHIRE STREET

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FRANCIS X. CUDDY

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EDWARD J. LONERGAN

WAYNE E. HARTWELL

BRIAN M. McMAHON

March 11, 1981

Board of Assessors
City Hall
Cambridge, Massachusetts 02139

RE: Arthur D. Little, Inc. v.
Assessors of Cambridge

TO: CUDDY & LYNCH

For professional services rendered for the period ending on March 1, 1981, with respect to the prosecution of defenses relating to the above-captioned matter, including the following:

Review, analysis and organization of data regarding the number and status of appeals filed by the Appellant with the Board of Assessors and the Appellate Tax Board; review, analysis and critique of both a preliminary and final appraisal prepared by the office of Minot, DeBlois and Maddison, Inc., for the Appellant and dealing with the properties situated at Acorn Park, Rindge Avenue and Memorial Drive; review of Appellant's proposed Agreed Statement of Facts; preparation and filing of five (5) separate sets of interrogatories related to several and varied assessed parcels; preparation and filing of five (5) Motions for Decision and/or Order relating to Appellant's failure to provide answers to interrogatories; preparation and filing of answers to interrogatories propounded to the Appellee; preparation, filing and presentation of objections to Appellant's Motions for Further Answers and for leave to take deposition of representatives of the City of Cambridge; preparation, filing and presentation of Motion to Continue; review of and assent to Appellant's Motion to Amend; a view of the assessed parcels with the appraiser and representatives of the Appellant and Appellee; preparation of correspondence to the appraiser and representatives of

the City of Cambridge; a series of telephone and office conferences with representatives of the Appellate Tax Board, the Appellant and the Appellee.

Hours of John M. Lynch	20.9 hours
Amount.....	\$2,090.00
Hours of Associates	84.0 Hours
Amount.....	6,300.00
TOTAL AMOUNT DUE.....	\$8,390.00

CUDDY & LYNCH

ATTORNEYS AT LAW

111 DEVONSHIRE STREET

BOSTON, MASSACHUSETTS 02109

(617) 542-4000

FRANCIS X. CUDDY

JOHN M. LYNCH, P.C.

EDWARD J. LONERGAN

ANTHONY M. AMERIANO

WAYNE E. HARTWELL

December 15, 1980

Board of Assessors
City Hall
Cambridge, MA 02139

Re: Agreement for Professional
Services

Dear Sirs and Madam:

Pursuant to your request, I am submitting herewith the following proposed compensation schedule for legal services. These services relate to the defense of pending real estate tax appeals being prosecuted by Arthur D. Little, Inc., and all proceedings initiated prior to a final resolution of these matters.

1. My services will be billed at the rate of one hundred dollars (\$100.00) per hour, and this rate will apply to the following types of services:
 - a. Conferences with the Assessors, consultation in the preparation of appraisals, views of the properties at issue, legal research and preparation of pre-trial discovery and other pleadings;
 - b. Pre-trial settlement negotiations with attorneys and representatives of the appellants and all research and preparation related thereto;
 - c. Final trial preparation and representation at the Appellate Tax Board, preparation and filing of memoranda and trial pleadings.
2. My associates' time will be billed at seventy-five dollars (\$75.00) per hour, and this rate will apply to the same types of services as outlined in 1.
3. All expenses directly related to the case, such as stenographers, constables, and expert witnesses, if necessary, shall be paid separately by the City of Cambridge. Selection of any particular expert would, of course, entail mutual agreement and no expense will be incurred without the approval of the Board of Assessors.

December 15, 1980

It is my understanding that the City cannot initially commit a sum in excess of five thousand dollars (\$5,000) to the above-described legal services. Because it is presently impossible to predict with certainty the duration and complexity of the litigation, I cannot now estimate the total projected legal fee, but it is reasonable to expect, and the City understands, that the total fee will exceed five thousand dollars (\$5,000). Therefore, at such time as the total of my billings for services rendered pursuant to this agreement equal or exceed five thousand dollars (\$5,000), the rendition of services hereunder shall be suspended until the expenditure of additional funds is approved by the appropriate officials.

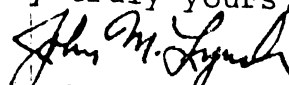
In order to allow the Board of Assessors to be fully informed as to counsel fees and expenses, if any, I shall submit to you at monthly intervals a bill reflecting work done on the case to that date.

Should these arrangements be satisfactory to you and the City Solicitor, you may signify your respective approvals by signing in the appropriate spaces below. I have enclosed a duplicate copy for your records, and I would request that the original, when signed, be returned to my office.

I am prepared to meet with the Board of Assessors, or other appropriate City officials, at any time, and I look forward to working with you.

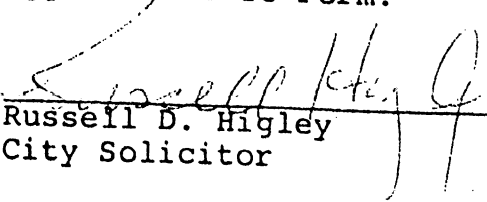
If you have any questions about these matters, please feel free to contact me.

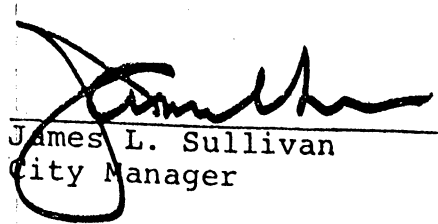
Very truly yours


John M. Lynch

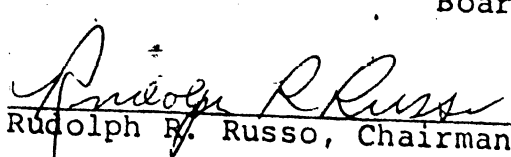
JML:jal
Enclosure

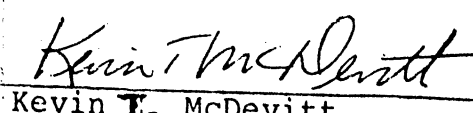
Approved As To Form:



Russell D. Higley
City Solicitor


James L. Sullivan
City Manager

Board Of Assessors


Rudolph B. Russo, Chairman


Kevin F. McDevitt


Abigail Burns

AGREEMENT BETWEEN
THE CITY OF CAMBRIDGE, MASSACHUSETTS
AND

Richard J. Dennis
73 Tremont Street
Boston, Massachusetts 02108

THIS AGREEMENT entered into as of the 2nd day of February, 1981 by and between Richard J. Dennis of Boston, Massachusetts (hereinafter called the "Consultant"), and the City of Cambridge, a municipal corporation in the Commonwealth of Massachusetts (hereinafter called the "City")

WITNESSETH THAT:

WHEREAS, the City, acting through its department of the Board of Assessors (hereinafter called the "Department"), the City desires to engage the Consultant to render services in the execution of this Activity for the Department, and

WHEREAS, the Consultant has agreed to perform such services and has the apparent ability to so perform, and

NOW, THEREFORE, the parties do mutually agree as follows:

A. SCOPE OF SERVICES

The Consultant shall perform the following services for the City under the direction of the Department.

Prepare a complete and fully documented real estate appraisal of the property described below for the purpose of estimating its fair market value, as of January 1, 1977, January 1, 1978, January 1, 1979 and January 1, 1980, for a pending court action at the Appellate Tax Board.

The locations of the properties are as follows:

1. Acorn Park
 - a. 15F Acorn Park
 - b. 15 Acorn Park
 - c. 20, 20A, 32 Acorn Park
 - d. 25 Acorn Park
 - e. New England Mutual Life Parcel
 - f. 40 & 46 Acorn Park
 - g. Buffer adjoining Life Science Park
 - h. Other land adjoining 35 Acorn Park

2. 192 Rindge Avenue Extension
3. 30-44 Memorial Drive

B. TIME OF PERFORMANCE

The services of the Consultant are to commence no sooner than February 4, 1981, and shall be undertaken in such sequence as to assure their expeditious completion. Termination date shall be December 31, 1981.

C. DATA TO BE FURNISHED TO THE CONSULTANT

All information, data, reports, and records as are existing, available, and necessary for the carrying out of the services required hereunder shall be made available to the Consultant by the City and the latter shall cooperate with the Consultant in every way possible in the carrying out of the work without undue delay.

D. COMPENSATION AND METHOD OF PAYMENT

The City shall pay to the appraiser full compensation for his services and expenses. Under no circumstances shall the total compensation paid by the City to the Appraiser under this Agreement exceed \$15,000. plus an additional \$500. per diem for trial, if the trial occupies more than four days at the Appellate Tax Board. In no event shall the total compensation exceed \$16,000. The Consultant shall submit invoices periodically.

E. CHANGES

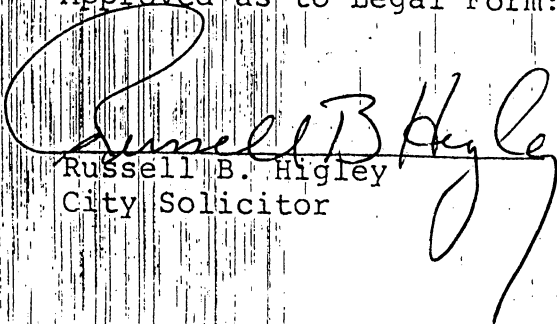
Either party may from time to time request changes in the Scope of Services of the Consultant to be performed hereunder. Such changes, except as specified below, which shall be mutually agreed upon between the City and the Consultant; shall be incorporated in written amendments to this contract. No change, however, shall be binding unless and until approved by the parties.

F. APPLICABLE LAW, REGULATIONS AND PROCEDURES

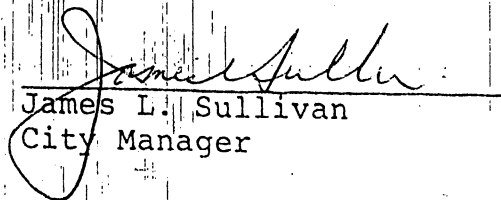
The Consultant shall provide the services required hereunder in accordance with the terms of this Agreement, the Act and other applicable laws and regulations, and all instructions now or hereafter provided in writing by the City.

In Witness Whereof the parties hereto have hereunder set their hands as of the date first above written.

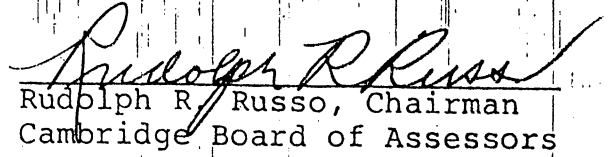
Approved as to Legal Form:


Russell B. Higley
City Solicitor

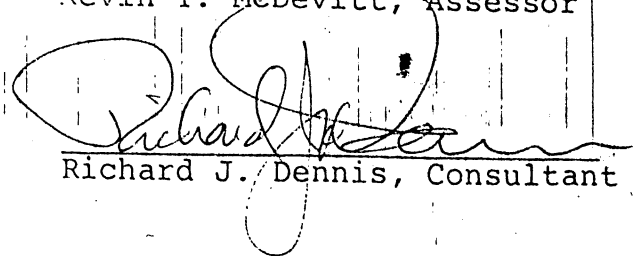
Approved for the City:

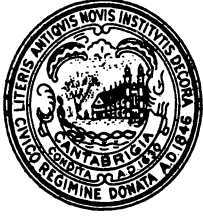

James L. Sullivan
City Manager

Approved for the Department:


Rudolph R. Russo, Chairman
Cambridge Board of Assessors


Kevin T. McDevitt, Assessor


Richard J. Dennis, Consultant



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

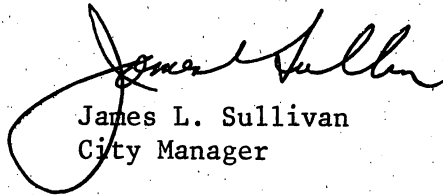
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

May 4, 1981

To the Honorable, the City Council:

With respect to Awaiting Report Item No. 4 relative to an itemized list of the legal and appraisal fees in connection with the real estate tax appeals, enclosed please find copy of a communication from the Board of Assessors.

Very truly yours,



James L. Sullivan
City Manager

JLS/mbf
Enc.

Agenda # 10 *F 0142*

Awaiting Report Item No. 4 re: itemized list
of the legal and appraisal fees in connection
with the real estate tax appeals.

In City Council,

May 4, 1981

5/4/81

Placed on File