

CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

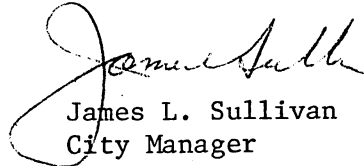
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

January 28, 1980

To the Honorable, the City Council:

With reference to Awaiting Report Item No. 4 relative to the enforcement of the resident parking program in the Ash Street/Memorial Drive area, please be advised that I have forwarded that order to George Teso, Traffic Director, and instructed him to comply with the order.

Very truly yours,


James L. Sullivan
City Manager

JLS/mbf

Agenda #4

Response to Awaiting Report Item No. 4 re:
enforcement of the resident parking program in
the Ash St./Memorial Drive area.

In City Council,
January 28, 1980

- Placed on File -



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EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

January 28, 1980

To the Honorable, the City Council:

With reference to Awaiting Report Item No. 4 relative to the enforcement of the resident parking program in the Ash Street/Memorial Drive area, please be advised that I have forwarded that order to George Teso, Traffic Director, and instructed him to comply with the order.

Very truly yours,


James L. Sullivan
City Manager

JLS/mbf

Agenda #4

Response to Awaiting Report Item No. 4 re:
enforcement of the resident parking program in
the Ash St./Memorial Drive area.

In City Council,
January 28, 1980

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CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To James L. Sullivan, City Manager **Date** January 23, 1980

From George E. O'Brien, Assistant City Manager/Fiscal Affairs **Reference** *ES*

Subject Council Order, dated January 21, 1980, to report deductibility or non-deductibility of a portion of the water/sewer tax on taxpayers Federal Income Tax Returns.

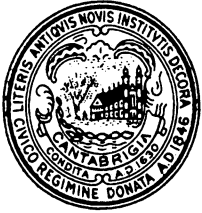
The Finance Department has established an appropriate program to notify taxpayers as to the deductibility or non-deductibility of a portion of the water/sewer tax from their 1979 income tax returns.

The program includes the following:

1. Verification of the current applicability of IRS Code Sec. 164c(1). A homeowner who itemizes his deductions can deduct the property taxes on his home. However, no tax deduction is allowed for special assessments for local benefits such as streets and sidewalks. EXCEPTION: A SPECIAL ASSESSMENT IS DEDUCTIBLE TO THE EXTENT IT IS USED TO PAY FOR MAINTENANCE, REPAIRS OR INTEREST FOR LOCAL BENEFITS. In Cambridge, 70% of the water/sewer charges paid in 1978 were deductible last year.

It takes 4 to 6 days to get an answer from IRS, Boston district, after the inquiry.

2. Calculate the percentage applicable for 1979, after verification.
3. Publish the relevant information in three (3) consecutive issues of the Cambridge Chronicle.
4. Include a message on the water and sewer bills issued through April, 1980.
5. Send letters to tax preparers and CPA firms located in Cambridge.
6. Respond to written and telephone inquiries as necessary.



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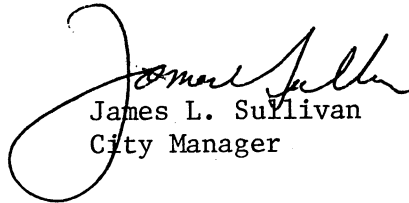
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

January 28, 1980

To the Honorable, the City Council:

With respect to Awaiting Report Item No. 3 relative to the deductibility of the water/sewer tax from 1979 income tax returns, enclosed please find copy of a report from George O'Brien, Assistant City Manager for Fiscal Affairs.

Very truly yours,


James L. Sullivan
City Manager

JLS/mbf
Enc.

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Response to Awaiting Report No. 3 re:
deductibility of the water/sewer tax from
1979 income tax returns with a report from
George O'Brien, Asst. City Manager for Fiscal
Affairs.

In City Council,
January 28, 1980

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