

STEPHEN W. KIDDER
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Division of Local Services

200 Portland Street

P.O. Box 7015, Boston 02204

March 30, 1988

Board of Assessors of Cambridge

As you know, Chapter 797 of the Acts of 1979 requires that the Commissioner of Revenue determine, every three years, whether or not a municipality's locally assessed values represent the full and fair cash valuation for each class of real and personal property subject to taxation and so certify as a prerequisite to the continued use of a classified tax system.

Since your community was certified by the Commissioner as assessing property at full and fair cash value as of January 1, 1986, your assessments as of January 1, 1989 must satisfy the Commissioner's fiscal year 1990 certification standards.

In order to ensure that both your reassessment program and the Department's certification review are completed in an orderly and timely manner, the assessors should already be in the process of developing a program to meet fiscal year 1990 certification requirements and should be requesting this spring an appropriation of the funds necessary to accomplish that program. The Bureau advises you to prepare a plan which provides for submitting new values for certification review on or about July 1, 1989, or by February 1, 1990 if you send out an estimated tax bill.

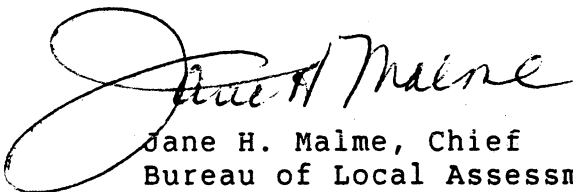
The Bureau has prepared the enclosed materials, "Guidelines for Development of a Minimum Reassessment Program," to assist you develop, if you have not already done so, an appropriate program. If you need advice in evaluating the scope of your program and the analytic and appraisal steps required to carry it out, please contact the Bureau at (617) 727-4217. Assessors in communities located in Berkshire, Franklin, Hampshire, Hampden and Worcester counties may contact the Bureau's Western Regional Office in Springfield at (413) 737-1424 x269, or if you are in Worcester County you may telephone the Worcester Regional Office at (617) 792-3571.

Once the assessors have developed their program for meeting certification requirements, please submit a written plan to the Bureau for the accomplishment of that program. The Bureau will review and evaluate your program and will notify you, in writing, of its comments. Section V. of the enclosed "Guidelines" outlines the information that should be addressed in the assessors' plan. In addition, it sets forth the provisions that must be included in any professional services contract. Please note that if your reassessment program includes any contractual services, your contract must be submitted to the Bureau for review prior to signature by the parties.

Your community is responsible for providing you with reasonable resources and funds in order to implement the assessors' program to achieve assessments at full and fair cash value as of January 1, 1989. Should the municipality fail to do so, the Commissioner has the statutory authority, pursuant to General Laws Chapter 58, Sections 4-4C, to contract directly for the services necessary to ensure compliance with the Commissioner's certification requirements. The cost of such a contract would be deducted from funds otherwise distributable or payable to the municipality.

You can be assured that the Bureau is prepared to advise you in the development of your program and to support your efforts to obtain the necessary funds. I look forward to receipt of your plan by June 1, 1988 and to your continuing cooperation.

Very truly yours,



Jane H. Malme, Chief
Bureau of Local Assessment

JHM/MHB/vp
Enclosures: 3

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The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

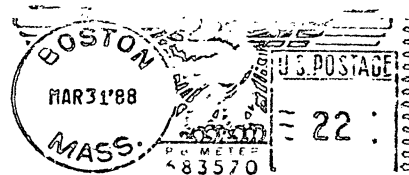
200 Portland Street

P.O. Box 7015

Boston, Massachusetts 02204

**FORWARDING & ADDRESS
CORRECTION REQUESTED**

City Council
City Hall
Cambridge, MA 02139



S-234

Comm. from Jane H. Malme, Chief, Bureau of
Local Assessment, Mass. Dept. of Revenue Re:
advising the Board of Assessors to prepare a
plan which provides for submitting new values
for certification review on or about July 1,
1989 or by February 1, 1990 if estimated tax
bills are sent out.

April 4, 1988

Placed on File.