



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To David A. Wylie, Chairman
Ordinance Committee

Date August 15, 1980

From Board of Assessors

Reference

Subject Proposed Recodification of the
General Ordinances

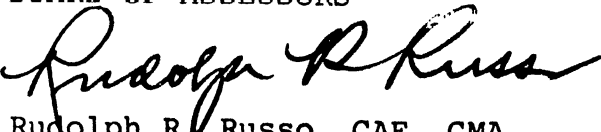
Dear Councillor Wylie:

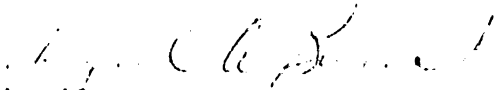
In response to your communication of July 23, 1980, we offer the enclosed copy of our letter of March 21, 1977, addressed to the then chairman, David E. Clem.

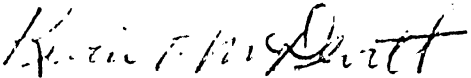
We consider the contents of that letter our current consensus regarding our office.

Very truly yours,

BOARD OF ASSESSORS


Rudolph R. Russo, CAE, CMA
Chairman


Abigail A. Burns, SRA, MRA


Kevin T. McDevitt, MAA

RRR/mm

Enclosure



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To David E. Clem, Chairman
Ordinance Committee

From Board of Assessors

Subject Department of Finance

Date March 21, 1977

Reference

Dear Councillor Clem:

The Board of Assessors unanimously concur that a Department of Finance be established within the governmental structure of the city to encompass all of the functions of the Treasurer-Collector, Auditing Offices and accounting functions which specifically and fully have to do with fiscal matters.

The Assessing Office should not be consolidated into a new finance department for several reasons.

First, our duties are clearly defined under General Laws, Chapters 41, 58 and 59, which, in effect, dictates that the duties of assessors be directed by the Commissioner of the Department of Corporations and Taxation as affirmed by the recent "Sudbury" court decision. Therefore, no administrative head (such as the Director of Finance) could supercede this authority.

Second, there appears to be no necessity or purpose for this action. Our recent publication "Assessing and the Appraisal Process for Ad Valorem Taxation" clearly illustrates the duties, functions, operations and future plans of this office.

This office adheres to the highest professional standards and certifications in the industry and should not be governed otherwise.

Third, an expansion of assessment authority would only dilute the sensitive directions of this office in these critical times with an over reliance on the property tax. The assessing office should be elevated in importance, staff and budget because of the specialized duties performed in raising the majority of funds to administrate the city. We


believe that the efforts of assessing administration are best served by the examples of other progressive states where assessing is a primary function with regional offices. In our opinion, the assessing office is one of the most important agencies in any community and should not be delegated to a subordinate position.

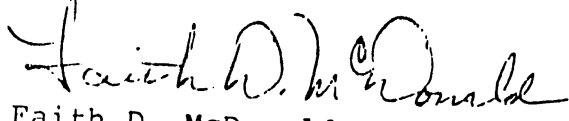
This is not to say, of course, that our department should disassociate itself from other departments. Our office has always been very responsive to and willing to work with all agencies within the governmental structure and will continue to do so.

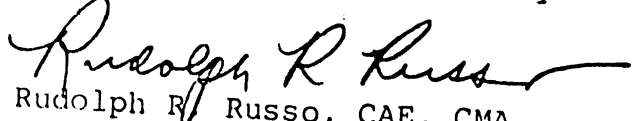
Therefore, we recommend no change in the status of this office and that the power of appointments, as clearly defined in Section 105 of the Charter of the City of Cambridge, remain with the City Manager.

Very truly yours,

BOARD of ASSESSORS


Charles R. Laverty, Jr., CAE, CMA
Chairman


Faith D. McDonald, Secretary


Rudolph R. Russo, CAE, CMA

CRLjr:klw

cc: James L. Sullivan
Edward A. Lehan

wise provided in this chapter, and shall perform such other duties as may be prescribed by this chapter or be required of him by ordinance or resolution of the city council. The city manager shall have and possess, and shall exercise, all the powers, rights and duties, other than legislative, had, possessed or exercised, immediately prior to the adoption of this plan, by the mayor, board of aldermen, common council and all other boards, commissions and committees of the city and their members, severally or collectively, except such as are by this chapter, conferred upon the school committee or are otherwise provided for thereby.

SECTION 105. Such officers and employees as the city council, with the advice of the city manager, shall determine are necessary for the proper administration of the departments, commissions, boards and offices of the city for whose administration the city manager is responsible shall be appointed, and may be removed, by the city manager. The city manager shall report every appointment and removal made by him to the city council at the next meeting thereof following such appointment or removal. The city manager may authorize the head of a department, commission or board, or the holder of an office, for whose administration he is responsible, to appoint and remove subordinates in such department, commission, board or office. All appointments by, or under the authority of, the city manager, if subject to chapter thirty-one and the rules and regulations made under authority thereof, shall be made in accordance therewith, and all other appointments as aforesaid shall be on the basis of executive and administrative ability and training and experience in the work to be performed.

SECTION 106. Officers and employees of the city appointed by, or under the authority of, the city manager shall perform the duties required of them by the city manager, under general regulations of the city council. Any violation of this section shall constitute sufficient grounds for removal of any such officer or employee.

SECTION 107. Neither the city council nor any of its committees or members shall direct or request the appointment of any person to, or his removal from, office by the city manager or any of his subordinates, or in any manner take part in the appointment or removal of officers and employees in that portion of the service of said city for whose administration the city manager is responsible. Except for the purpose of inquiry, the city council and its members shall deal with that portion of the service of the city as aforesaid solely through the city manager, and neither the city council nor any member thereof shall give orders to any subordinate of the city manager either publicly or privately. Any member of the city council who violates, or participates in the violation of, any provision of this section shall be punished by a fine of not more than five hundred dollars or by imprisonment for not more than six months, or both, and upon final conviction thereof his office in the city council shall thereby be vacated and he shall never again be eligible for any office or position, elective or otherwise, in the service of the city.

✓ SECTION 108. No employee of any department, board or commission of the city shall, directly or indirectly, give, solicit or receive, or in any manner be concerned in giving, soliciting or receiving any assessment, subscription or contribution for any political party or for any candidate for city office. Whoever violates any provision of this section shall be punished by a fine of not more than five hundred dollars or by imprisonment for not more than six months, or both, and upon final conviction thereof his office or position in the service of the city shall thereby be vacated and he shall never again be eligible for any office or position, elective or otherwise, in the service of the city.

SECTION 109. The regular municipal election under this plan shall take place on the Tuesday next following the first Monday of November in every odd numbered year, and all members of the city council, the school committee and any board of trustees or other officers referred to in section ninety-five, and no others, shall be elected at each such election.

ADMINISTRATIVE DEPARTMENTS AND REGULATIONS

ARTICLE III. DEPARTMENT OF FINANCE

A. DEPARTMENT ESTABLISHED

SECTION 3.301. SCOPE OF DEPARTMENT. There shall be a Department of Finance embracing, but not limited to, the functions of budgeting, fiscal program evaluation and development, accounting and control, purchasing, property assessment, revenue collection, pension administration, treasury, and such other finance-related activities as may validly be assigned by the City Manager or by law.

B. DIRECTOR OF FINANCE

SECTION 3.302. DIRECTOR OF FINANCE HEADS DEPARTMENT; QUALIFICATIONS. The Assistant City Manager for Fiscal Affairs shall serve as the Director of Finance and as City Treasurer. The person so appointed shall be skilled in the areas of municipal finance, accounting and budgeting, and shall have demonstrated competence in the techniques of public program management and control.

SECTION 3.303. DUTIES OF DIRECTOR. The director shall have charge of the administration of the financial affairs of the City and to that end shall:

- (a) Supervise and be responsible for the efficient and effective performance of the powers and duties conferred or imposed by law on finance administrative units, officers and employees;
- (b) Develop, recommend and maintain policies which safeguard and promote the financial capability and repute of the City;
- (c) Assist and advise the City Manager on the formulation of the annual budget and other matters of fiscal policy;
- (d) Submit periodic reports on the financial condition of the City to the City Manager for presentation to the City Council;
- (e) Prepare for the City Manager at the end of each fiscal year a report on the financial condition of the City, in a form suitable for printing and public distribution, such report to incorporate the best recognized practices of financial reporting.

SECTION 3.304. REQUIRING DEPARTMENTS TO ESTABLISH COST ACCOUNTING. The Director shall have the power to require any department or official of the City to establish methods of cost accounting for such department or work under the control of such official, which shall accurately reflect the cost to the City of performing any service performed by such department or official. (G.O. 1943, c. 2, sec. 60)

Will write

ADMINISTRATIVE DEPARTMENTS AND REGULATIONS

C. ASSESSOR DIVISION

SECTION 3.305. PROPERTY ASSESSMENT. The assessment of property for tax purposes shall be the responsibility of a three-member board of assessors, such board to have such powers and duties as are conferred or imposed on assessors by the laws of the Commonwealth.² Each assessor shall be appointed by the director of finance with the approval of the City Manager for a term of three years, commencing on January 1, of the year of appointment. Should a vacancy occur on the board, an appointment for the unexpired portion of the term shall be made forthwith in the same manner.

D. AUDITOR DIVISION

SECTION 3.306. ACCOUNTING AND CONTROL. The functions of accounting and control shall be the responsibility of the City Auditor who shall be elected by a majority vote of the Council in the month of May to hold office from June 1 for three years and until his successor is elected and qualified. The Auditor shall have such powers and duties as are conferred or imposed on auditors by the laws of the Commonwealth.³

SECTION 3.307. DUTIES. In addition to the foregoing provisions, the Auditor shall serve as comptroller, and to that end shall:

- (a) Maintain a comprehensive accounting system for the city government in conformity with the best recognized practices in governmental accounting, such system to be approved by the finance director;
- (b) Supervise and control all expenditures to ensure that appropriations, allotments or other financial controls are not exceeded;
- (c) Examine all contracts, purchase orders, and other documents which involve financial obligations of the City, approving and immediately recording the same only if unexpended and unencumbered appropriations or allotments thereof are available to meet such obligations;
- (d) Audit before payment by the City Treasurer, all bills, invoices, payrolls, and other evidences of claims, demands or charges against the City and approve the same if proper, legal, and correct;
- (e) Prescribe the time and manner in which funds received by various offices and employees shall be transmitted to the City Treasury or deposited in bank accounts under the City Treasurer's control, taking care to periodically inspect and audit such transactions.

²For law of the Commonwealth relative to assessors, see G.L., c. 41, secs. 24 to 30.

³For law of the Commonwealth as to city auditors, see G.L., c. 41, sec. 48 to 54A; G.L., c. 43, sec. 18.

