

CITY OF CAMBRIDGE

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139

• (617) 498-9020

LAW DEPARTMENT

RUSSELL B. HIGLEY
CITY SOLICITOR

MICHAEL C. COSTELLO
ASSISTANT CITY SOLICITOR

EDWARD A. CUNNINGHAM
ANDREW T. TRODDEN
SEVERLIN B. SINGLETON
DAVID B. O'CONNOR
LEGAL COUNSEL

CHARLES A. WATSON
LEGISLATIVE AGENT

December 17, 1980

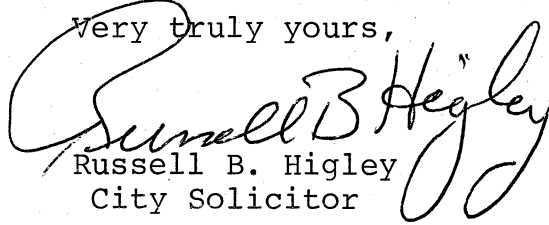
Mr. James L. Sullivan
City Manager
City Hall
Cambridge, MA

Dear Mr. Sullivan:

Please be advised that I am in receipt of correspondence dated December 12, 1980 from the Assessors Office relative to Council Order Number 5.

It is my opinion that personal property of the Universities is exempt from local taxation as defined under M.G.L. Chapter 59, Section 5, clause 3 as it applies to the aforementioned Council Order.

Very truly yours,


Russell B. Higley
City Solicitor

RBH:ln



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To James L. Sullivan

Date December 12, 1980

From Board of Assessors

Reference

Subject Council Order # 5
Taxation of Personal Property of
Universities

Dear Mr. Sullivan:

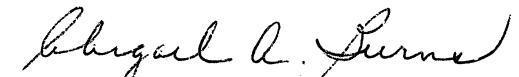
In response to Council Order No. 5, it is the opinion of the Board of Assessors that the personal property of the Universities is exempt from local taxation as defined under Chapter 59, Section 5, Clause 3.

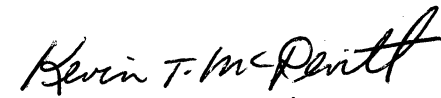
However we would request the City Solicitor to interpret the law as it applies to this order so that the full intent of the order may be explored.

Very truly yours,

BOARD of ASSESSORS

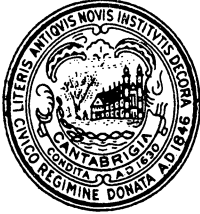

Rudolph R. Russo, CAE, CMA
Chairman


Abigail A. Burns, SRA, MRA


Kevin T. McDevitt, MAA

cc: City Solicitor

RRR:mh



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

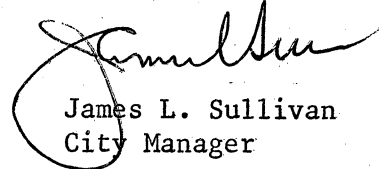
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

December 22, 1980

To the Honorable, the City Council:

With reference to Awaiting Report Item No. 24,
relative to levying taxes on all furniture and fix-
tures owned by the universities, I transmit herewith
communications received from the Board of Assessors
and the City Solicitor, stating that the universities
are exempt from local taxation under M.G.L. Chapter 59,
Section 5, clause 3.

Very truly yours,


James L. Sullivan
City Manager

JLS/b

Agenda # 1

5-571

Awaiting Report Item No. 24 pertaining to
levying taxes on all furniture and fixtures
owned by Harvard University & MIT.

In City Council,

December 22, 1980

12/22/1980

Placed on File -

See order adopted

This date - Order #9