CITY OF CAMBRIDGE

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139 • (617) 876-6800

OFFICE OF THE ASSESSORS

Charles R. Laverty, Jr., CAE, CMA
Faith D. McDonald
Rudolph R. Russo, CAE, CMA

March 16, 1978

Representative Saundra Graham
State House
Boston, Massachusetts 02133

Re: Better Cities, Inc.
Inman Square Apartments

Dear Representative Graham:

In regard to our correspondence of December 9, 1977 relative to the above property, please be advised that the Board of Assessors concurs with the legislation to correct the inequity of overpayment for the years 1972, 1973 and 1974.

The subject property was assessed for $26,800.00 and the taxes for the period in question were as follows:

1972.............	$ 3,993.20
1973.............	4,081.64
1974.............	4,523.80
Total............	12,598.64
Abatements......	- 4,523.84
Net Amount......	$ 8,074.80

Therefore, the amount of $8,074.80 was an overpayment as excise payments were made to the Commonwealth for the same period under 121A legislation (1977).

Very truly yours,

BOARD of ASSESSORS

Rudolph R. Russo

Rudolph R. Russo, CAE, CMA, Chairman

Charles R. Laverty

Charles R. Laverty, Jr., CAE, CMA

Faith D. McDonald

Faith D. McDonald, Principal Assessor

RRR:kw

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M. FREDERICK PRITZKER

BROWN, RUDNICK, FREED & GESMER

COUNSELLORS AT LAW

85 DEVONSHIRE STREET, BOSTON, MASS. 02109

TELEPHONE: 617-726-7800 • CABLE: "LAWFIRM" BOSTON

ROBERT J. COTTON
JOEL M. RECK
ANDRÉ C. JASSE, JR.
JEFFREY M. FREEDMAN
CARL E. AXELROD
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TUCKER DRUMMOND

OF COUNSEL
JOHN F. COLLINS

December 7, 1977

Representative Saundra Graham
State House
Boston, MA 02133

Re: Better Cities, Inc. - Inman Square Apartments

Dear Representative Graham:

I understand from Lansing Fair that you have kindly agreed to file on our behalf a bill that would authorize the City of Cambridge to refund to Better Cities, Inc., a double tax paid by Better Cities to Cambridge by mistake. In support of this legislation, let me provide the following summary.

The issue involves the years 1972, 1973 and 1974. Our records show that the Inman Square Apartment Company (ISAC) became a Chapter 121A corporation on December 28, 1972. This means that it is obligated to pay a minimum excise tax under Section 10 of Chapter 121A for all the years in question. Unfortunately, the state was not notified that ISAC had become a 121A corporation and did not assess any excise tax until 1975, when it did so for the three back years. By the time this assessment was settled, in July of 1977 ISAC was required to pay to the state a total of $26,474.94, all of which, with the possible exception of several hundred dollars of interest charges, is passed directly through the state treasury to the City of Cambridge.

ISAC does not contest the amount paid to the state. The basis of its complaint is that during the same time period, the property by mistake was also assessed as conventional real estate and a net total of $8,075.36 was paid directly to the City of Cambridge by ISAC. All of this sum is a double payment. The City of Cambridge does not dispute the fact of a double payment. Unfortunately, it is unable under the present law to refund in full this double payment and it is the purpose of this bill to authorize it to do so.

The amounts provided above are true to the best of our knowledge, but it is possible that upon close examination of the records of the City of Cambridge, we will find that the precise amounts will change. We are prepared to abide by the determination of the City of Cambridge.

If you have any further questions, or need any further information please do not hesitate to call this office or Lansing Fair directly.

Sincerely,

Alexander Kovel

AK:dll

cc: Lansing Fair
Charles Laverty

INMAN SQUARE APARTMENTS COMPANY

Chapter 121A & Conventional Real Estate Tax Payments:	Conventional Real Estate Tax Paid to Cambridge	Abated By Cambridge	Net Paid To Cambridge	Paid To State
1972	$3,993.20		$3,993.20	$ 4,023.00 paid on 3/15/76 758.06 paid on 7/6/77 112.58 interest paid on 7/6/77 $ 4,193.64
1973	$4,082.00	$2,040.81	$2,041.19	$ 6,194.00 paid on 11/7/75 3,015.00 paid on 3/15/77 1,142.09 paid on 7/6/77 167.26 interest, etc., paid on 7/6/77 $10,518.35
1974	$4,524.00	$2,483.03	$2,040.97	$ 5,579.00 paid on 11/7/75 3,699.00 paid on 3/15/76 1,957.00 paid on 11/10/75 458.09 paid on 7/6/77 69.86 interest paid on 7/6/77 $11,762.95
			$8,075.36	$26,474.94

CAMBRIDGE CITY COUNCIL
CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139
(617) 876-6800

March 16, 1978

The Honorable, The City Council:

Councillor Graham has introduced a home-rule petition for Monday night, March 20, 1978, concerning Inman Square Apartments Co. and double taxes which they were assessed and consequently paid over a period of 3 years.

Enclosed are 2 communications, one from our Assessors and one from the counsel for Inman Square Apartments, which explain the circumstances which necessitate the filing of this legislation.

Very truly yours,

Richard McKinnon
Administrative Assistant
to the Council

RM:mt

Enclosures

4.

S-114

Comm. from Richard McKinnon, Adm. Asst. to the Council, re: filing of legislation concerning Inman Square Apartments Co.

In City Council,
March 20, 1978

3/20/78
Placed on File
with the order
adopted this
date
See Order Enclosed