



CITY OF CAMBRIDGE

INTEROFFICE CORRESPONDENCE

To David E. Clem, Chairman
Ordinance Committee

Date March 21, 1977

From Board of Assessors

Reference

Subject Department of Finance

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 administer 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.

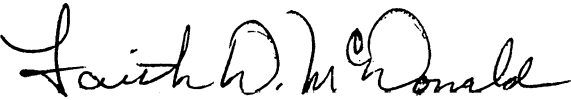
This is not to say, of course, that our department should disassociate itself from other departments. Our office has always been very responsive to and willing to work with all agencies within the governmental structure and will continue to do so.

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

11.

S-143

Comm. from Board of Assessors to Councillor
Clem, Chairman, Ordinance Committee, re:
Department of Finance.

In City Council,

March 21, 1977

Placed on file.