



City of Cambridge

22.

IN CITY COUNCIL

September 21, 1981

COUNCILLOR WALTER SULLIVAN

ORDERED: That the City Council go on record favoring the filing of legislation entitled "AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS IN THE CITY OF CAMBRIDGE."

In City Council September 28, 1981.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:-

Paul E. Healy, City Clerk.

City of Cambridge

MASSACHUSETTS

In City Council

Sept 28

1981

C. D. Sullivan

*For Bill # 5 Charter
Right*

	YEA	NAY	ABSENT	PRESENT
Mr. Kevin P. Crane	✓			
Mr. Thomas W. Danehy	✓			
Ms. Sandra Graham	✓			
Mr. Leonard J. Russell	✓			
Mr. David E. Sullivan	✓			
Mr. Walter J. Sullivan	✓			
Mr. Alfred Vellucci	✓			
Mr. David A. Wylie	✓			
Mayor Francis H. Duehay	✓			

9 0 0

*Order Adopted approving
the filing of the legislation
after conference with Engle
to resolve the wording of
the legislation.*

*OPS
RF
H*

City of Cambridge

MASSACHUSETTS

In City Council

Sept 24 1981

H & Charan Right

	YEA	NAY	ABSENT	PRESENT
Mr. Kevin P. Crane	✓			
Mr. Thomas W. Danehy	✓			
Ms. Sandra Graham	✓			
Mr. Leonard J. Russell	✓			
Mr. David E. Sullivan	✓			
Mr. Walter J. Sullivan	✓			
Mr. Alfred Vellucci	✓			
Mr. David A. Wylie	✓			
Mayor Francis H. Duehay	✓			

9 0 0

City of Cambridge

MASSACHUSETTS

In City Council _____

	YEA	NAY	ABSENT	PRESENT
Mr. Kevin P. Crane				
Mr. Thomas W. Danehy				
Ms. Sandra Graham				
Mr. Leonard J. Russell				
Mr. David E. Sullivan				
Mr. Walter J. Sullivan				
Mr. Alfred Vellucci				
Mr. David A. Wylie				
Mayor Francis H. Duehay				



The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND EIGHTY-

AN ACT

AUTHORIZING ESTIMATED TAX PAYMENTS IN THE CITY OF CAMBRIDGE

As delayed implementation could tend to defeat the purpose of this act, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public safety and convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, the City of Cambridge is undertaking a general revaluation of its property under a program approved by the commissioner of revenue for completion and implementation for fiscal year nineteen hundred and eighty-two, if the commissioner of revenue is satisfied that full and fair valuations will be established prior to February first, nineteen hundred and eighty-two for certification under paragraph (c) of section two A of chapter fifty-nine of the General Laws and if the said commissioner acknowledges, in writing; that these conditions have been met; the City of Cambridge is hereby authorized to issue a notice of estimated tax and require the payment of such estimated tax, which shall in no event exceed fifty percent of the tax payable during the preceding fiscal year, in lieu of the actual assessment and issuance of the tax bill, however a taxpayer may pay an amount in excess of said fifty percent of the aforementioned notice of estimated tax if he or she so desires.

Upon completion of the revaluation, but no later than April first, nineteen hundred and eighty-two, the assessors of the City of Cambridge shall establish the actual tax rate for fiscal year nineteen hundred and eighty-two. Payment of the balance of such tax bill, after credit is given for the estimated tax payment previously made, shall be considered the second payment upon such bill that is payable on or before May first, nineteen hundred and eighty-two without the payment of interest.

Any and all provisions incorporated in any general or special law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property shall be applicable to the notice of estimated tax provided hereunder. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the actual tax bill issued upon the establishment of the actual tax rate shall govern such rights or remedies.

The provisions of section twenty-one C of chapter fifty-nine shall apply to the actual tax rate established by the City of Cambridge.

This act shall take effect upon its passage.

To the Honorable Senate and House of Representatives of The Commonwealth of Massachusetts
in General Court assembled.

The undersigned, citizens of Cambridge respectfully
petition for the passage of the accompanying bill or resolve, and/or for legislation authorizing estimated
tax payments in the City of Cambridge.

Petitioners are requested to sign names and addresses legibly.

R. P. Crane
David E. Sullivan
Anita W. Prie
Thomas W. Dorely
Alfred Vellum
Halter Sullivan
Fred D. ...
Robert W. ...

16 Alberta Terrace, Cambridge
88 Inman St., Cambridge
103 Fresh Pond Parkway Cambridge
19 Richmond Ave Cambridge
42 Porter St Cambridge
28 Putnam Ave Cambridge
5 Sturdevant St Cambridge
26 Lowell Street Cambridge
47 Mountview Ave Lowell



The Commonwealth of Massachusetts

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NOTE. - Use ONE side ONLY. DOUBLE SPACE. Insert additional leaves, if necessary.

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Petitioners are requested to sign names and addresses legibly.

R. P. Crane

David E. Sullivan

Walter White

Thomas W. Dwyer

Alfred Vellum

Halter Sullivan

John Dwyer

Robert W. Howell

16 Alberta Terrace, Cambridge

85 Inman St., Cambridge

103 Fresh Pond Parkway Cambridge

19 Richmond Ave Cambridge

42 Porter St Cambridge

28 Putnam Ave Cambridge

5 Sturdevant Pl Cambridge

26 Lowell Street Cambridge

47 Montview Ave Lowell



The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND EIGHTY-ONE

AN ACT

AUTHORIZING ESTIMATED TAX PAYMENTS IN THE CITY OF CAMBRIDGE

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However a taxpayer may pay on account in cash

NOTE. - Use ONE side of paper ONLY. DOUBLE SPACE. Insert additional leaves, if necessary.

OF SAID 50% OF THE APPROXIMATED NOTICE OF ESTIMATED TAX TO BE PAID. SO DESIRES

than April first, nineteen hundred and eighty-two, the assessors of the City of Cambridge shall establish the actual tax rate for fiscal year nineteen hundred and eighty-two. Payment of the balance of such tax bill, after credit is given for the estimated tax payment previously made, shall be considered the second payment upon such bill that is payable on or before May first, nineteen hundred and eighty-two without the payment of interest.

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The provisions of section twenty-one C of chapter fifty-nine shall apply to the actual tax rate established by the City of Cambridge.

This act shall take effect upon its passage.

House, No......

BILL



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To Robert W. Healy, City Manager
Honorable Members of the City Council

Date September 14, 1981

From Board of Assessors

Reference

Subject Status Report - Revaluation

Dear Mr. Healy and Honorable Members of the City Council:

We respectfully submit this status report relative to the revaluation of all real and personal property now being completed for FY82.

We regret the necessity to delay the mailing of valuation notices probably more than any other department or official in the city.

Our office has been dealing with revaluation since we began collecting residential data back in 1976 with CETA employees, and we are anxious to fulfill our obligations as Assessors in this regard under the law.

The delays have been brought about primarily by the sincere, professional desire on the part of the Assessors to produce the best possible full and fair market values that can be attained.

Due to the locational, value, and building character diversities in the City of Cambridge, the task has not been an easy one, and it is taking longer than we anticipated.

The delays have also been compounded by the inability of the revaluation firm to meet pre-scheduled timetables, not particularly due to their administrative or professional inabilities, but rather due to the massive amount of work that is involved, to say nothing of the fact that like all revaluation firms they are completing projects in several other communities. One revaluation firm is completing revaluation programs in 22 Massachusetts communities as well as several out of state for FY82. Systems Technology Associates, the firm completing the work in Cambridge, is also working in fifteen Massachusetts communities.

This is the nature of the beast in Massachusetts in this day of mandated revaluation.

In addition, the Bureau of Local Assessment of the Department of Revenue of the Commonwealth of Massachusetts is overloaded with certification work. As you are aware, the Bureau must certify our values before we can mail valuation notices. A date earlier in August had been set aside to begin the certification of residential values. When it was found that we could not meet that date with the proper and required data, we scheduled a starting date earlier this month. Then the Board of Assessors determined that we were not quite ready so that a later date, September 22, 1981, is now scheduled. The Bureau of Local Assessment has been very cooperative, but they cannot drop all other responsibilities in this regard and come into Cambridge at our beck and call.

If the September 22nd. certification date is met and certification of property commences as scheduled, it should take the State approximately two weeks to complete their work. Following that, valuation notices can be mailed out sometime during the second or third week in October.

We expect to allow four weeks or a full month or whatever is deemed necessary for taxpayers to appeal their new, proposed valuations. These appeals will be conducted by representatives of the revaluation firm and the Board of Assessors by appointment, in informal sessions.

We should all be cautious of the fact that even though we are striving for the best values possible, we do expect that there will be some errors and miscalculations, particularly in a community with some 16,000 parcels of taxable property and with the diversity of Cambridge real estate. This 4-week/1-month informal appeal process is necessary to clear up these errors and miscalculations.

Then we can consider the classification issue whereby the City Council can vote to tax residential property at a lower rate than commercial, industrial, and personal property. We fully anticipate and recommend that action by the City Council. We recommend that the City of Cambridge adopt a policy for classification that would maintain the same burden of taxation that presently exists between residential property and commercial and industrial property, within the allowances as set forth in the classification law.

To assist each of you to better understand the classification law, we enclose a copy of a paper entitled "Background Paper on Implementation of Property Tax Classification" that has been issued by the Department of Revenue, Commonwealth of Massachusetts. We consider this paper to be informative in a

manner that can be understood by those not directly associated with real estate taxing as well as the professionals.

This timetable would bring us into the second or third week or just before Thanksgiving in November, at which time we could begin to consider setting a tax rate.

Obviously, this is considerably later than we originally anticipated, but we are dealing with the most important piece of business that the city has faced in modern times and an issue that all of us do not take lightly by any stretch of the imagination. If it should take longer then we are committed to the task at hand.

This being the case, the question of funds to operate the city becomes a necessity with which to deal.


It is highly recommended that the City Council approve the filing of a bill in the Legislature to permit the city to issue estimated bills based upon last year's tax assessments, such as the City of Newton has done. This would allow, if passed in the legislature, Cambridge to fund the city without extra borrowing while revaluation is completed and before the tax rate is set and approved.

We are available to speak further on the entire subject of revaluation at your convenience.

Very truly yours,

BOARD of ASSESSORS


Rudolph R. Russo, CAE, CMA
Chairman


Abigail A. Burns, SRA, MRA


Kevin T. McDevitt, MAA

enclosure

RRR:kw

RECEIVED
SEP 14 11 56 AM '81
OFFICE OF THE
CITY MANAGER

City of Cambridge

MASSACHUSETTS

In City Council

September 21, 1981

AGENDA ITEM NUMBER TWO REGARDING HOME RULE LEGISLATION
ENTITLED "AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS IN
THE CITY OF CAMBRIDGE"

	YEA	NAY	ABSENT	PRESENT
Mr. Kevin P. Crane				
Mr. Thomas W. Danehy				
Ms. Sandra Graham				
Mr. Leonard J. Russell				
Mr. David E. Sullivan				
Mr. Walter J. Sullivan				
Mr. Alfred Vellucci				
Mr. David A. Wylie				
Mayor Francis H. Duehay				

CWS
 Moved adoption of order by City Council
 favoring the filing of the proposed
 legislation

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

L. JOYCE HAMBERS
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

BACKGROUND PAPER ON IMPLEMENTATION OF PROPERTY TAX CLASSIFICATION

Introduction

In 1979 the Massachusetts legislature enacted Chapter 797 which made major modifications to the law regarding Property Tax Classification. A significant modification provides local communities with a limited flexibility in allocating their tax burden among major classes of property. This flexibility will allow many communities to mitigate the effect of tax shifting from one major class of property to another as a result of property revaluation.

During the summer and fall months of this year eligible communities will be making these policy decisions affecting local property taxation.

In order to participate meaningfully in the decision making process, the public needs to have a basic understanding of the classification law and the choices it makes available to their communities. This background paper has been prepared by the Department of Revenue to promote such understanding.

Direction by the Department of Revenue

The Commissioner of Revenue is required by statute to supervise the implementation of property classification beginning with the fiscal 1981 tax year. Ninety-eight communities implemented classification in 1980 and 129 communities are scheduled to implement classification in 1981 for the fiscal 1982 tax year. Procedures for local implementation, with appropriate deadlines for completing consecutive phases, are mailed to all eligible communities, and training workshops are held for local assessors across the state to explain how to classify property according to use and how to allocate the tax levy using the tax allocation formula. Chapter 797

requires the Department of Revenue to certify that a majority of the members of local Boards of Assessors are qualified to implement classification and attendance at these workshops, is, therefore, mandatory.

Certification of Full and Fair Cash Valuation

Before a community can implement a classified property tax system, the Commissioner of Revenue is required to certify that its assessments reflect full and fair cash valuation, and, to determine its "minimum residential factor," which establishes the parameters within which local officials can shift the tax burden among major property classes.

The first step in this process involves a review by Department of Revenue appraisers of the assessments of each major class of property in a community to determine whether these assessments satisfy the Commissioner's certification standards. These standards require, in part, that the median ratio of all assessments fall within ten percent of full value, and that the average variation from that ratio not exceed ten per cent. Local assessors must also provide reasonable assurances that their valuation system can be maintained and up-dated biennially, as required by Chapter 797.

Classification of Property

After it is determined that a community's assessments are acceptable, the assessors are then required to classify property according to use and to submit to the Department the total values of all property subject to taxation in each of the four classes of real property, (residential, open space, commercial and industrial) and of personal property, as defined in the law. This involves a determination by the assessors of the use of each parcel of real estate as of January first.

Determination of "Minimum Residential Factor"

When the Department receives and reviews these values, it certifies the dollar value of each class, and applies Chapter 797 allocation formula to determine the maximum allowable shift of the tax burden among the classes.

This formula uses the percentage share of the tax burden (after revaluation) which each major class of property bears to the total to determine the minimum share of that burden that the residential and open space classes may bear if commercial, industrial and personal property classes are to carry no more than 150% of their full percentage shares of the total.

Given these parameters the Commissioner of Revenue must now compute and forward to a community the "minimum residential factor" which is used for each class of property in the subject community. (See Attachment A, Example 1)

By using a residential factor either at or above this minimum, a community is assured that the tax rates set for each class of property will fall within the boundaries set by law. In no event, however, may the Commissioner establish a factor below 65%.

Local Adoption of a Residential Factor

The assessors, after receiving the minimum residential factor from the Commissioner, then recommend to their selectmen, or in the case of the cities, to their mayor and city council, a residential factor suitable for adoption by their community. This factor may not be less than the minimum factor established by the Commissioner, but it may be greater. If local officials find it desirable to tax all property equally, they may adopt a residential factor of "1" which will accomplish this goal. Alternatively, if the revaluation will result in a shift of the tax burden from commercial and industrial properties onto residences and open space, local officials may adopt a residential factor which, to the extent desired and permitted, prevents that shift, and retains the traditional allocation of the tax burden between business and residential properties.

The analysis which might be made by local assessors is illustrated in Attachment A, Example 2, Class Share of Tax Burden.

Local officials have a thirty-day period in which to select the factor, and to notify the Department of its adoption. The statute provides that in towns the assessors, with the approval of the selectmen, and in cities, the mayor with the approval of the city council, adopt the factor. When determining this factor, local officials may further benefit open space property by shifting up to 15% of its burden onto residential property.

Option of Residential Exemption

After determining the residential factor, local officials also have the option of reducing the assessment of each residential parcel by an amount equal to ten per cent (10%) of the average assessed valuation of all residential property. This exemption does not reduce the over-all tax burden of the residential class, which continues to carry its designated share of the total, but rather establishes a "graduated" tax which reduces the burden on lower valued residences at the expense of those valued higher than the community's average residential assessment.

For example, a community with an average residential assessment of \$50,000 is permitted to reduce each residential assessment by \$5,000 ($\$50,000 \div 10\%$). Thus an apartment building valued at \$500,000 and a single family home valued at \$20,000 each receives a single \$5,000 exemption. This \$5,000 exemption then grants a 25% assessment reduction for the \$20,000 home and only a 1% assessment reduction for the \$500,000 apartment building.

These local decisions are established for two fiscal years and may be adjusted only after a biennial certification by the Commissioner that assessments reflect current market values.

Summary

To summarize, local officials are initially required by Chapter 797 to satisfy the Commissioner's standards for full and uniform assessments, and to classify their property according to its use. Having accomplished these objectives, they then determine locally, within prescribed limits calculated by the Department of Revenue, what percentage of the tax burden is to be borne by each property class for a two-year period.

It is important to recognize that Chapter 580 of the Acts of 1980 (Proposition 2½) limits the total taxes which may be assessed by a city or town or other taxing jurisdiction but it has no direct impact on how the total tax burden is allocated among property classes within a community. Chapter 580 measures the property tax limitation against the total full and fair cash valuation of taxable property within a community, but does not limit the property taxes assessed against any individual property or property class. Therefore, classification requirements remain unchanged as a result of Chapter 580, and a taxing jurisdiction may allocate the tax burden as desired within the prescribed statutory limits.

Attachment A

Example 1:

<u>Class</u>		<u>Full and Fair Cash Value</u>	<u>Percentage of Tax Burden</u>
Residential (R)	\$	120,000,000	60%
Open Space (O)		20,000,000	10%
Commercial (C)		20,000,000	10%
Industrial (I)		20,000,000	10%
Personal Property (P)		20,000,000	10%
	\$	200,000,000	100%

In this example the C, I, and P classes cannot carry more than 45% of the total tax burden which is computed as follows:

$$\begin{aligned}
 &150\% \times (\text{Total C, I, P class percentage share of tax burden}) \\
 &= 150\% \times (10\% + 10\% + 10\%) \\
 &= 150\% \times 30\% \\
 &= 45\%
 \end{aligned}$$

The minimum residential and open space share for this community is thus 55%. (100% - 45% = 55%).

$$\begin{aligned}
 \text{Minimum Residential Factor} &= \frac{\text{Minimum Residential and Open Space shares}}{\text{Full Value Residential + Open Space shares}} \\
 &= \frac{55\%}{60\% + 10\%} \\
 &= \frac{55\%}{70\%} \\
 &= 78.57\%
 \end{aligned}$$

Example 2:

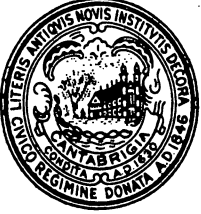
Class Share of Tax Burden:

<u>Class</u>		<u>Before Revaluation</u>	<u>After Revaluation</u>
		(Valuation) (Share of Levy)	(Valuation) (Share of Levy)
Residential (R)	\$100,000,000	50%	\$120,000,000 60%
Open Space (O)	20,000,000	10%	20,000,000 10%
Commercial (C)	30,000,000	15%	20,000,000 10%
Industrial (I)	30,000,000	15%	20,000,000 10%
Personal Property (P)	20,000,000	10%	20,000,000 10%

Since it is desired that each class retain the same share of the levy that existed prior to revaluation, the same percentage shares under the old system must be used to calculate a new Residential Factor.

$$\begin{aligned}
 \text{Residential Factor} &= \frac{\text{Old R + O shares of the levy}}{\text{Full Value R + O shares}} \\
 &= \frac{50\% + 10\%}{60\% + 10\%} \\
 \text{Residential Factor} &= 85.71
 \end{aligned}$$

By using this residential factor, a community can be assured of retaining the traditional allocation of the tax burden between business and residential property.



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 498-9011

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

September 21, 1981

To the Honorable, the City Council:

With respect to Awaiting Report Item No. 17, attached for your consideration and approval is a memorandum from the Board of Assessors providing a status report on revaluation.

Because of the unavoidable delays, it is the recommendation of the Assessors and the Department of Revenue of the Commonwealth of Massachusetts that Home Rule Legislation be filed permitting Cambridge to issue estimated tax bills (based on last year's bill) for the first portion of the FY 1982 tax bill.

I concur with this recommendation. Therefore, I am enclosing the Home Rule petition for your approval.

Financially, the City will benefit by favorable action on this petition. As the Assessors' report states, tax bills under revaluation could not be issued much sooner than Thanksgiving (due without interest 30 days later).

I feel that this estimated bill method will expedite the receipt of revenue to the City Treasury, and for this reason I am recommending passage.

Very truly yours,

Robert W. Healy
City Manager

RWH/mbf
Encs.

F-311
#5

RE: Response to Awaiting Report Item Number
Seventeen re: the status of revaluation
and recommending the filing of Home Rule
Legislation permitting Cambridge to issue
estimated tax bills.

CPS Legislation taken to
the State House
via Daniel
Connolly
9-0-0 9/29/81

9/29/81
Order of C. D. Sullivan
Approving Filing of Legislation

In City Council
Adopted after conference
September 21, 1981
with City Mgr 9-0-0

9/21/81
Councillor Vellucci
exercised his Charter
Right ending all
discussion at 5:40 PM
to Calendar
FOR

Sept 28, 1981