



City of Cambridge

IN CITY COUNCIL

February 5, 1979

MAYOR DANEHY

ORDERED: That this City Council go on record accepting the provisions of Chapter 576 of the Acts of 1978, the same being "AN ACT AUTHORIZING THE GRANTING OF LIMITED REAL ESTATE TAX ABATEMENTS FOR CERTAIN IMPROVEMENTS TO REAL ESTATE".

In City Council February 5, 1979
Adopted by the affirmative vote of 9 members.
Attest: Paul E. Healy, City Clerk

A true copy,
ATTEST:

A handwritten signature in cursive script, reading "Paul E. Healy".



CAMBRIDGE CITY COUNCIL

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139

(617) 876-6800

February 1, 1979

The Honorable, the City Council:

Enclosed is a self-explanatory letter from the Board of Assessors.

Please note that Chapter 576, which protects homeowners from re-assessment if normal repairs are done, requires local acceptance by Council should you wish to have the policy in force legally in Cambridge.

Very truly yours,

A handwritten signature in cursive script, reading "Richard McKinnon".

Richard McKinnon
Administrative Assistant
to the Council

RM:mt

Enclosure



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To Richard McKinnon, Administrative
Assistant to the City Council

Date January 29, 1979

From Board of Assessors

Reference

Subject Enclosed copy - Chapter 576

Dear Mr. McKinnon:

We are forwarding the enclosed to you for the benefit of the members of the City Council for two reasons:

- 1) To make this information available if they have not already been made aware of it.
- 2) Section 2 provides that local acceptance must be made for its effect to take place.

It is interesting to mention that our office has had a policy for the past decade of not increasing assessments due to the improvements outlined in Chapter 576.

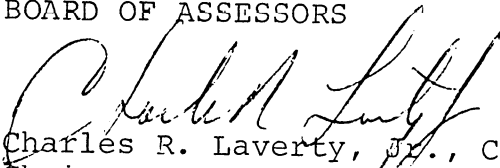
Hence, the state is just catching up to another Cambridge "First".

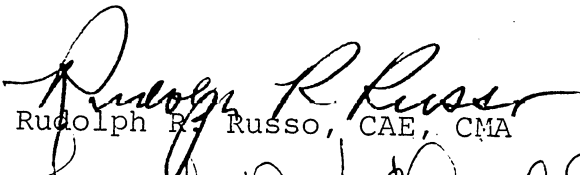
We caution, however, that "Capital Improvements" of properties such as additions, new kitchens and baths must be recognized as an increase in value and shall be treated accordingly by this office.

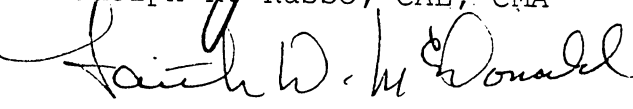
A copy of the Board of Assessors' Home Improvement Policy pamphlet is enclosed for perusal.

Very truly yours,

BOARD OF ASSESSORS


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


Rudolph R. Russo, CAE, CMA


Faith D. McDonald

BA/mm
Enclosures

THE COMMONWEALTH OF MASSACHUSETTS

Advance Copy

1978

Acts and Resolves

PAUL GUZZI, Secretary of the Commonwealth

Chap. 576. AN ACT AUTHORIZING THE GRANTING OF LIMITED REAL ESTATE TAX ABATEMENTS FOR CERTAIN IMPROVEMENTS TO REAL ESTATE.

Be it enacted, etc., as follows:

SECTION 1. Section 38 of chapter 59 of the General Laws, as amended by chapter 853 of the acts of 1975, is hereby further amended by adding the following paragraph:-

The assessors of each city and town, beginning December thirty-first, nineteen hundred and seventy-eight, shall not consider expenditures for normal repairs and maintenance in determining fair cash valuation of property for assessment purposes. In no event shall the amount excluded exceed four thousand dollars each year, not to exceed three consecutive years. The following repairs shall be considered normal maintenance if they are not part of a structural addition: repairing and replacing existing masonry, repairing or replacing existing siding, roof, porches, steps, sidewalks or driveways, wiring or plumbing modernization, new fences, lawns, and landscaping, outside and inside painting, new boiler or furnace replacement of storm windows or doors, insulation or weatherstripping, replacement of awnings, adding or replacing gutters, downspouts, paving of driveways, new ceiling, wall or floor surfacing, plaster repairs, or other redecorating.

SECTION 2. The provisions of this act shall take effect upon local acceptance.

Approved July 22, 1978

**NEIGHBORHOOD
CONSERVATION
INFORMATION BULLETIN**

TAXES

PROTECT YOUR HOME !



**HOME MAINTENANCE
DOES NOT INCREASE
YOUR TAXES**

1. The Board of Assessors has to administrate assessments in a similar manner throughout the entire city in accordance with Chapter 59, General Laws of the Commonwealth of Massachusetts. Therefore the policies of assessing renovations will be constant on a city wide basis.
2. It is the policy of the Cambridge Board of Assessors to encourage improvements in property (involving normal maintenance and repairs including painting) without penalty or increase in assessed valuation.
3. The assessing practice is determined by defining repairs and capital improvements:
 - a. A repair is something of a replacement nature that does not normally increase the assessment of the property.
 - b. A capital improvement is something of a replacement nature or an addition that will normally increase the assessment of the property.
4. The following are some of the normal maintenance and repair jobs:
 - Repainting, repairing and replacing existing masonry.
 - Replacing plumbing and light fixtures (if not part of complete modernization).
 - Lawns and landscaping.
 - New furnace replacing worn out furnace of same kind.
 - Exterior and interior painting and decorating.
 - Plaster repairs.
 - New ceilings.
 - New wall surfacing.
 - Insulation, whether stripping, storm windows and doors.
 - Repairing sidewalks or drives.
 - Automatic hot water.
 - Remove unused porch and dated exterior trim.
 - Add or replace gutter downspouts.
 - Replace dilapidated sheds and garages with rear lot parking area.

The following are some capital improvements:

Aluminum Siding

New Kitchens

New Bathrooms.

Change from single-family to multiple-family use.

New basement replacing no basement or part of basement.

Added rumpus room.

New rooms finished in attic.

Any change resulting in larger building.

Complete modernization and conversions.

Central Heating Systems replacing area heaters.

Extra bedroom, bathroom, fireplace or porches where none existed.

5. While items listed in this letter fall within the scope of normal maintenance and repairs, the policy of no assessment increase cannot apply when items on this list are grouped so that the total changes in property result in a substantial increase in the value of that property.

POLICY OF CAMBRIDGE ASSESSORS

It is the policy of the Cambridge Board of Assessors to encourage improvements in property (involving normal maintenance and repairs including reroofing and painting) without penalty or increase in assessed valuation. While items listed in this bulletin fall within the scope of normal maintenance and repairs, the policy of no assessment increase cannot apply when items on this list are grouped so that the total changes in property result in a substantial increase in the value of the property.

However, the Board of Assessors must, under the law, place a fair cash value on all real estate annually whether improvements have or have not been made.

PASS THE WORD ALONG IN YOUR NEIGHBORHOOD

You can help to preserve your own security and home investment, and at the same time improve your neighborhood by telling your friends and neighbors they can improve their homes without increasing their assessed valuation. Many of them may be putting off needed repairs and maintenance because they fear assessment increases. If you explain the facts, they will be anxious to improve their homes and thereby improve the appearance of the entire neighborhood.

S-66

Comm. from Richard McKinnon, Adm. Asst. to the
Council, transmitting letter from the Board of
Assessors re: Chapter 576.

In City Council,

February 5, 1979

MD
A

2/5/1979

ORDER OF ACCEPTANCE

ADOPTED

ON

VOICE VOTE

OF

GENERAL