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**CITY OF CAMBRIDGE**  
**INTEROFFICE CORRESPONDENCE**

**To** John H. Corcoran, City Manager **Date** March 16, 1972

**From** Board of Assessors  
Thomas F. Gibson, Chairman **Reference**

**Subject** City Council Order relating to the Personal Property used or owned by Faculty and Staff of Harvard University and Massachusetts Institute of Technology

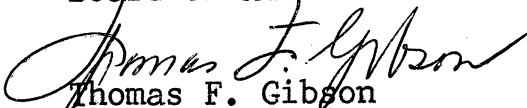
Dear Mr. Corcoran:

In regard to the above-mentioned City Council Order it is the opinion of this Board that if we interpret the Order correctly to mean "personal property used or owned by the staff and faculty" in their capacity" in the education field, then that personal property is exempt from taxation under Chapter 59, Section 5, Clause 3, of the General Laws.

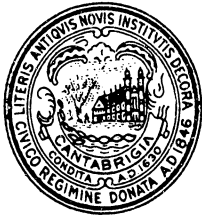
This section exempts personal property of a charitable organization, which term, as used in this clause, shall mean (1) a literary, benevolent, charitable, or scientific institution. Harvard University and Massachusetts Institute of Technology fall within the categories of literary and scientific respectively.

Very truly yours

Board of Assessors

  
Thomas F. Gibson  
Chairman

TFG:os



# CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139  
Tel. 876-6800

EXECUTIVE DEPARTMENT  
JOHN H. CORCORAN  
City Manager

March 20, 1972

To the Honorable, the City Council:

With reference to order of the City Council passed under date of March 6, 1972, I transmit herewith self-explanatory communication from Thomas F. Gibson, Chairman of the Board of Assessors, dated March 16, 1972, relative to surveying the personal property used or owned by members of the faculty and staff of Harvard University and Massachusetts Institute of Technology.

Very truly yours,

John H. Corcoran  
City Manager

JHC/b

COMMUNICATION  
*from the City Manager trans-*  
*mitting one from* Thomas F. Gibson,  
Chairman of the Board of Assessors  
relative to surveying the personal pro-  
perty used or owned by members of the  
faculty and staff of Harvard University  
and M.I.T.

March 20, 1972

*Placed on File*