C. C. 106

1002

#567

City of Cambridge

MASSACHUSETTS

In City Council 12/14/ 1981

Councillor David Sullivan moved these proposals for legislation be taken from the Council files and adopted for their enactment -

	YEA	NAY	ABSENT	PRESENT
Mr. Kevin P. Crane		✓		
Mr. Thomas W. Danehy			✓	
Ms. Saundra Graham	✓			
Mr. Leonard J. Russell	✓			
Mr. David E. Sullivan	✓			
Mr. Walter J. Sullivan		✓		
Mr. Alfred Vellucci		✓		
Mr. David A. Wylie	✓			
Mayor Francis H. Duehay	✓			
	5	3	1	0

— Motion Adopted —

Copies to all Councillors —

The Commonwealth of Massachusetts

IN THE YEAR ONE THOUSAND NINE HUNDRED AND ~~SEVENTY~~ EIGHTY-ONE

AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980.

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. The City Council of the City of Cambridge may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election, which it may call for the purpose: "Shall the City of Cambridge be authorized to reduce the aggregate amount of real property and automobile excise taxes collected by it by imposing an excise on the payrolls of employers in the city and by levying taxes on the real and personal property of charitable organizations as defined by clause Three of Section 5 of Chapter Fifty-Nine of the General Laws other than schools whose primary activity is to furnish instruction in grades twelve and below?" If a majority of the votes cast in answer to said question is in the affirmative, Section 3, 4 and 5 of this Act shall thereupon take full effect, but not otherwise, and Section 6 shall have no force or effect.

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

SECTION 2. If a majority of the votes cast in answer to said question are not in the affirmative, then Section 3, 4 and 5 shall have no force and effect, and the City Council of the City of Cambridge thereafter may by ordinance provide that the following question shall appear on the official ballot at a regular or special city election which it may call for the purpose: "Shall the City of Cambridge be exempted from certain provisions of the initiative law limiting state and local taxation and expenditure, popularly known as Proposition 2½?" If a majority of the votes cast in answer to said question is in the affirmative, Section 7 of this action shall thereupon take full effect, but not otherwise. If a majority of the votes is not in the affirmative, said question may again be submitted to the voters at any regular city election by vote of the City Council or by an initiative petition filed under sections 37 to 40 of Chapter 43 of the General Laws.

SECTION 3. (i) The City of Cambridge may provide by ordinance for levying, assessing, and collecting an excise, which shall not exceed one percent upon the gross payroll of persons, associations, partnerships, and other entities doing business in the city. The ordinance may punish violations of its provisions by fine not to exceed ten thousand dollars or by imprisonment for not more than one year, or both. The Collector of Taxes of the city shall for the purpose of collecting this excise, have all the powers of the Commissioner of Revenue under sections 46 to 64 of Chapter 62C of the General Laws.

(ii) The Commissioner of Revenue shall provide assistance to the City of Cambridge in carrying out the provisions of any such ordinance, including reasonable access to the reports filed under Section 8 of Chapter 62C of the General Laws.

SECTION 4. (i) To the extent permitted by the Constitution of this Commonwealth, and notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of Harvard College situated in said city.

(ii) Notwithstanding the provisions of Section Five of Chapter Fifty-Nine of the General Laws, the City of Cambridge is hereby authorized to levy taxes on the real and personal property of "charitable organizations", as defined in Clause Three of said Section Five; provided, however, that said City is not authorized to levy taxes on the real and personal property of schools which furnish instruction in grades one through twelve and below grade one.

(iii) The City Council of the City of Cambridge may by ordinance grant reasonable exemptions and abatements from taxes levied under this act.

SECTION 5. The City of Cambridge shall utilize all of the revenues derived from the taxes referred to in Sections 3 and 4 to minimize its reliance upon real property and automobile excise taxes to the greatest possible extent.

SECTION 6. (i) Section 21C of Chapter 59 of the General Laws, as appearing in Section One of Chapter 580 of the Acts of 1980, shall not apply to the City of Cambridge.

(ii) Notwithstanding Section 34 of Chapter 71 of the General Laws, as amended by Section 7 of said Chapter 580, the City of Cambridge shall annually provide an amount of money sufficient for the support of the public schools as otherwise required by said Chapter 71. Upon petition to the Superior Court, sitting in equity, against the city, brought by ten or more taxable inhabitants thereof, or by the City Manager, or by the Attorney General, alleging that the amount necessary in the city for the support of public schools as aforesaid has not been included in the annual budget appropriations for said year, said court may determine the amount of the deficiency, if any, and may order the city and all its officers whose action is necessary to carry out such order to provide a sum of money equal to such deficiency, together with a sum equal to 25 percent thereof. When such an order is made prior to the fixing of the annual tax rate the foregoing sums shall be required by such order to be provided by taxation in the manner set forth in Section 23 of Chapter 59 of the General Laws, notwithstanding the amendment thereof by Section 8 of said Chapter 580; and when such an order is made after the annual tax rate has been fixed according to law such sums as may be required by such order to be provided by borrowing in the same manner and for the same period of time as is provided under clause (11) of Section 7 of Chapter 44 of the General Laws in the case of final judgements, subject to all other applicable provisions of said Chapter 44; provided, however, payment of such an order after the fixing of the tax rate for the current fiscal year may, with the approval of the Director of Accounts, be made from any available funds in the treasury and such payment subsequently provided for according to the provisions of Section 31 of said Chapter 44. Said court may order that the sum equal to the deficiency be appropriated and added to the amounts previously appropriated for the school purposes of the city in the year in which such deficiency occurs and may order that the amount in excess of the deficiency be held by the city as a separate account, to be applied to meet the appropriation for school purposes in the following year.

(iii) Notwithstanding Section 1 of Chapter 60A of the General Laws, as amended by Section 9 of said Chapter 580, the rate of the excise levied by said Section 1, if assessed by the Board of Assessors of the City of Cambridge, may exceed the limit imposed by said section of twenty-five dollars per thousand of valuation as determined by the valuation formula in effect in the year 1979, but shall not exceed sixty-six dollars per thousand of valuation.

(iv) Section 4 of Chapter 1078 of the Acts of 1973, as amended by Chapter 121 of the Acts of 1975 and by Section 2 of Chapter 347 of the Acts of 1977, shall continue in full force and effect with respect to the City of Cambridge, notwithstanding Section 10 of said Chapter 580.

(v) Paragraph (9) of part B of Section 3 of Chapter 62 of the General Laws, as appearing in Section 11 of said Chapter 580, shall not apply to any resident of the City of Cambridge.

(vi) The provisions of this act shall apply to the City of Cambridge notwithstanding any special or general law to the contrary.

(vii) The provisions of this act are severable. If a court declares invalid any such provision, or its application to any person or circumstance, the invalidity shall not affect the validity of any other provision or application.

CCM-101

City of Cambridge

7.

IN CITY COUNCIL

December 14, 1981

COUNCILLOR DAVID SULLIVAN

ORDERED: That this City Council go on record approving the filing of the attached legislation entitled "AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980."

In City Council December 14, 1981.
Adopted by a yea and nay vote:-
Yeas 5; Nays 3; Absent 1.
Attest:- Paul E. Healy, City Clerk.

A true copy;

ATTEST:- Paul E. Healy

Paul E. Healy, City Clerk.

Order # 7 658

C.D. Sullivan order re: approving the filing of the attached legislation entitled "AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO HOLD REFERENDA ELECTIONS TO DETERMINE WHETHER IT SHALL REDUCE REAL PROPERTY TAXES BY IMPOSING A PAYROLL TAX UPON EMPLOYERS AND TAX THE PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS, OR ALTERNATIVELY, WHETHER TO EXEMPT CAMBRIDGE FROM CHAPTER 580 OF THE ACTS OF 1980".

In City Council,

December 14, 1981

12/14/81

ODS

Order

Adopted

5-3-1