C. C. 106

City of Cambridge

NOTICE OF A PUBLIC MEETING

The Cambridge City Council will conduct a public meeting on Monday, October 2, 1989 at 6:00 P. M. in the Sullivan Chamber, City Hall, Second Floor, Cambridge on

PROPERTY TAX RATE CLASSIFICATION

Under the laws of the Commonwealth the City has the option of taxing residential and commercial/industrial property at different tax rates. At this public meeting the City Council will review tax rates proposed by the City Manager and the Board of Assessors, and will entertain comment and opinion on the subject from interested citizens and taxpayers.

By order of the City Council,

Joseph E. Connarton
City Clerk

MEMORANDUM

TO: Robert W. Healy, City Manager

FROM: Sally Powers, Director of Assessment

SUBJ: Request for Public Hearing

DATE: September 19, 1989

This is to request that a public hearing be scheduled for Monday, October 2, 1989, on the issue of allocating the local property tax levy among the four classes of real property and personal property for fiscal year 1990.

I have attached a copy of the Massachusetts Department of Revenue guidelines regarding this hearing and notice of the hearing. If you need more information, please let me know.

2. Final Certification

The Commissioner shall transmit, in writing, to the Board of Assessors of each city and town that he has determined to be assessing at full and fair cash value:

a. The certified total taxable value of each of the four classes of real property and of personal property.

b. The minimum residential factor.

c. His determination that a majority of the assessors of the municipality are qualified to classify property. (Ch. 59, S. 2A(c)).

If a majority of the current Board of Assessors has attended a classification training session conducted by the Bureau of Local Assessment, the Board shall be deemed qualified. If not so qualified, the member or members necessary to constitute a majority must attend a training session to be conducted by the Bureau of Local Assessment in order for the Board to be qualified.

D. Allocation of Local Tax Levy

1. Public Hearing

After receipt by the Board of Assessors of the Commissioner's final certifications, the Board of Selectmen or Town Council of each town or the City Council of each city shall conduct a public hearing on the issue of allocating the local property tax levy among the four classes of real property and personal property for the fiscal year. (Ch. 40, S.56 as amended by Ch. 369 of the Acts of 1982, and Ch. 79 of the Acts of 1983).

a. The public hearing called by the Selectmen or City Council shall comply with the requirements of the Open Meeting Law, as supplemented by local by-law or ordinance.

b. Local officials must provide notice of the conduct of the hearing to all taxpayers by a comprehensive public information release in a newspaper of general circulation in the community, as well as in any other appropriate news media. The release should provide the date, time and place of the public hearing, should provide information regarding the policy decisions available, and should indicate the matter by which interested taxpayers may present oral or written information on their views. In providing notice and conducting the public hearing, local officials shall further the legislative intent to provide an open forum for the discussion of local property tax policy.

c. At the public hearing, the Board of Assessors shall provide all information and data relevant to making a decision on allocating the tax burden including the fiscal effect of the available alternatives.

The statutory formula for determining the allocation of the tax burden among the four classes of real property: residential, open space, commercial and industrial, and personal property is set forth in Ch. 40, S. 56.

2. <u>Adoption of Residential Factor</u>

After holding the public hearing, the Board of Selectmen or Town Council in a town, or the City Council, together with the approval of the Mayor, in a city, shall determine the percentages of the tax levy to be borne by each class of real property and by personal property for the fiscal year. (Ch. 40, S. 56).

a. In determining those percentages, the Selectmen, Town Council or City Council, together with the Mayor's approval, shall first adopt a residential factor. In a city, if the Mayor vetoes the City Council's factor, the City Council may override the veto with a vote equal to two-thirds of the members elected. The residential factor adopted must be an amount not less than the minimum residential factor calculated by the Commissioner.(See Section C.1. above.)

CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
TEL. 498-9011

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

September 25, 1989

To the Honorable, the City Council:

Attached, please find a communication from Sally Powers, Director of Assessment, relative to the establishment of the tax rate.

I request that the City Council schedule a public hearing on October 2, 1989, at 6:00 p.m. for this purpose.

Very truly yours,

Robert W. Healy
City Manager

RWH/mev
enclosure

Agenda Item # 7 F-442

Request for public hearing be set on
October 2, 1989 at 6:00 p. m. relative
to the establishment of the tax rate.

In City Council,

Sept. 25, 1989

Hearing set for
October 2, 1989 at
6:00 P.M.
notice published in
Chronicle 9/28/89 @
10/3/89 hearing held
See Agenda # 1 of
10/3/89.