

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

December 2, 1983

Board of Assessors of Cambridge

This letter transmits to you the minimum residential factor which your community may adopt, and authorizes your local officials to determine, pursuant to Chapter 40, Section 56, the percentages of the local tax levy to be borne by each class of property according to the assessments certified by the Commissioner of Revenue.

The Commissioner further certifies that:

1. Proposed property assessments as of January 1, 1983 satisfy the minimum requirements for certification.
2. All real property has been classified according to its use as of January 1, 1983, as required by Chapter 59, Section 2A(b).
3. A majority of the assessors have been qualified to classify property by their attendance at a classification workshop conducted by the Department of Revenue.

The City Council must now hold a public hearing on the issue of selecting a residential factor which will determine the percentages of the tax burden to be borne by each class of property for fiscal year 1984.

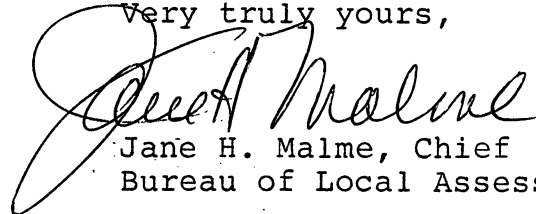
Prior to the hearing, we urge you to promote public understanding and discussion of the options available to the community in regard to allocating the tax burden among major property classes. When providing notice of the hearing, you may find it useful to distribute the attached "Background Paper on the Implementation of Property Tax Classification" in order to encourage informed participation in the decision-making process.

The Computation Report of the minimum residential factor for your community is enclosed. You are reminded that the Commissioner is required to calculate the minimum residential factor which your community may adopt, but that your City Council and Mayor may elect a factor greater than that figure, or a factor of "1" which will result in a uniform allocation of the tax burden among all classes of property. In addition, your City Council and Mayor have the option of granting an open space discount and residential exemption.

It appears that you are progressing satisfactorily in complying with your responsibilities under the classification law. It is important that you complete the final steps expeditiously so that tax billing will not be inordinately delayed.

If you have further questions or require assistance in completing the final steps for a classified tax system please contact the Bureau at 727-4217.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Jane H. Malme".

Jane H. Malme, Chief
Bureau of Local Assessment

JHM:LAP:jc

cc: Mayor
City Council

Attachments



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139

Tel. 498-9011

EXECUTIVE DEPARTMENT

ROBERT W. HEALY

City Manager

December 5, 1983

To the Honorable, the City Council:

Enclosed is the communication from Jane H. Malme, Chief, Bureau of Local Assessment, formally certifying the property assessments as of January 1, 1983. This clears the way for the City Council to vote on classification at tonight's hearing.

The importance of voting this evening relates to the mailing of the tax bills. With a vote this evening, this vote and the recapitulation sheet will be brought to the Department of Revenue tomorrow morning for approval. This approval process could take two to three days. Following this approval, the bills will be printed and mailed between Monday and Wednesday of next week.

Very truly yours,

Robert W. Healy
City Manager

RWH/mbf

Enc.

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Re: certification of the property assessments
as of January 1, 1983 by the Bureau of Local
Assessment.

In City Council,

December 5, 1983

12/5/1983

Placed on File.