

CITY OF CAMBRIDGE

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139 • TEL. 876-6800

LAW DEPARTMENT

PHILIP M. CRONIN
CITY SOLICITOR

EDWARD D. MCCARTHY
ROWENA E. TAYLOR
ASSISTANT CITY SOLICITORS

JOHN A. SERINO
LEGISLATIVE AGENT

March 10, 1972

Mr. John H. Corcoran
City Manager
City Hall
Cambridge, Massachusetts

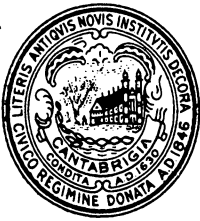
Dear Mr. Corcoran:

You have asked my opinion on behalf of the City Council whether certain intangibles owned by non-profit educational institutions are subject to taxation by the Commonwealth, under the provisions of General Laws, Chapter 62. The City has nothing to do with the taxation of income under Chapter 62. That is a state function. I am sure the Commonwealth is perfectly capable of determining what income is subject to taxation.

Very truly yours,

Philip M. Cronin
City Solicitor

PMC:cas



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 876-6800

EXECUTIVE DEPARTMENT
JOHN H. CORCORAN
City Manager

March 13, 1972

To the Honorable, the City Council:

With reference to City Council Order of March 6, 1972, I transmit herewith self-explanatory communication from Philip M. Cronin, City Solicitor, relative to whether certain intangibles owned by the universities are subject to taxation under Chapter 62.

I have requested the Assessors to comply with the first portion of this same order, relating to a survey of all personal property used or owned by members of the universities. When I have further information on this matter, I shall communicate it to your Honorable Body.

Very truly yours,

John H. Corcoran
City Manager

JHC/b

COMMUNICATION
from the City Manager trans-
mitting one from Philip M. Cronin,
City Solicitor, relative to whether cer-
tain intangibles owned by the universi-
ties are subject to taxation under
Chapter 62.

March 13, 1972

Placed on File