



CITY OF CAMBRIDGE  
ASSESSING DEPARTMENT

Tel.: 617-349-4343 Fax: 617-349-4357

Robert P. Reardon, CAE, MRA  
*Director of Assessment*

Faith D. McDonald, CMA, MAA, RMA  
*Deputy Director of Assessment*

Dear Taxpayer:

In 1986 the City of Cambridge Council first adopted a residential exemption that reduces the annual tax on owner occupied homes. Massachusetts General Law requires that the City Council vote annually to approve the residential exemption, which currently is at the maximum allowable of 30% of the average residential value.

In order to qualify for the residential exemption, the property must be your **principal residence as used for income tax purposes**. The qualifying date for ownership and occupancy is the January 1<sup>st</sup> preceding the current fiscal year.

If the property is held in trust, the Trustee, (**who must also be the Beneficiary**) considered by Massachusetts' law to be the legal owner, must occupy the property as his/her primary residence as used for income tax purposes in order to qualify for the exemption.

If you have any questions, please contact the Assessing Department.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert P. Reardon", written in a cursive style.

Robert P. Reardon