

City of Cambridge

in the year one thousand eight hundred and forty six.

An Ordinance
relating to the assessment and collection
of taxes.

Be it ~~enacted~~ ordained by the City
Council of the City of Cambridge as follows.

1. The assessors shall make their valuation of estates and complete the assessment of taxes and place a list thereof in the hands of the collector on or before the twentieth day of ^{August} ~~July~~ in each year.
2. The assessors may, in their discretion, transfer the amount of taxes assessed on real estates not owned at the time of assessment, by the persons charged with such taxes - to the persons, by whom the said real estates, ~~at the~~ ~~time~~ were owned at that time.
3. All personal estate, of which no schedule shall be furnished to the assessors, as provided by law, shall be deemed by the ~~assessors~~ assessors.

4. The assessors, if they shall abate any tax wholly or in part, shall keep a record thereof in a book to be provided for that purpose. which record shall contain the name of the person whose tax shall be so abated. the amount of his tax as originally assessed, the amount abated, and the reasons for such abatement, and they shall lay ^{such record} before the City Council in the first week of February annually.

5. The assessors shall forthwith issue tax bills for all poll taxes assessed by them on persons, who shall be assessed for a poll tax only - as soon as the amount of such tax in each year ^{can} be ascertained - and such poll tax shall be paid when demanded, ; and if not ~~not~~ so paid to the collector - he shall ~~forthwith~~ proceed to collect the same in the manner provided by ^{the} laws of the Commonwealth for the collection of taxes from delinquents.

6. Every person ~~who~~ shall pay his tax to the collector on or before the tenth day of October next after the same was assessed on him, shall be entitled to a discount of two per cent on the amount - which discount the collector is hereby authorized to make. Every person, who shall not pay his tax to the collector before the first day of December

The Board of Aldermen July 7, 1846.

Resolved to be enrolled, sent down
for ~~con~~urrence. S. R. Paige, Clerk.

The Common Council July 7, 1846
amended by striking out the word "Interest" in second line
of the third page, & passed to be enrolled as amended.
Ed Newell Clerk

The Board of Aldermen June 7, 1846.

Concurred in the amendment.

S. R. Paige, Clerk.

Ordinance

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relating to the Assessment
and Collection of Taxes.

Read of Aldermen June 23, 1846.

Read once, & laid on the table -
S. R. Paige, Clerk.

Board of Aldermen July 7, 1846.

Read a second time, and
referred to Alderman Fay -
S. R. Paige, Clerk.

Correctly drawn

S. J. Fairwell for Com^{tee}
on 17th in 2^d Reading.