

ABATEMENT OF DRAIN TAXES.

REPORT OF A COMMITTEE.

CITY OF CAMBRIDGE.

IN BOARD OF ALDERMEN, MARCH 2, 1870.

The Committee on Reservoirs and Drains, of this Board, to which was referred all the applications for abatement of the taxes levied for the construction of the sewers in Berkeley and Craigie streets, having heard the parties, and fully considered the matter, respectfully report:

That the objections made to these assessments are more grave in their nature, and have been more forcibly pressed upon the Committee than any others heard this year. In the case of Hon. Joel Parker, we were requested to make a special report, and as this case seems to embrace all the features of the other cases, such report will dispose of all. These assessments are made under General Statutes, chap. 48, sec. 4, at a certain rate per square foot, on all the land abutting on the sewers and lying within one hundred feet of the streets in which the same are laid. This remonstrant objects to this principle of assessment as unjust and not warranted by the statute. He contends that the benefit to the abutters should be examined and estimated in every case, and a special assessment made accordingly, and that this Board cannot lawfully adopt a general rule, under which the making of all subsequent assessments shall be a mere matter of measurement and computation.

The statute does not prescribe any method for ascertaining the amounts of these assessments, but gives this Board large power over the subject, in general terms. Such powers may be exercised in any manner that is reasonable and substantially just. All general rules will incidentally work injustice in occasional cases — but it is a maxim of sound policy, not likely to be abandoned until human nature shall be essentially changed, that the government of the checkered table is more conducive to the best interests of society than any arbitrary form. It is our opinion that the rule adopted and now long acted upon by this Board, with the equitable power of abating any tax that may be unequal by reason of unusual circumstances, is correct in principle, and as fair and just in practice as any that could be adopted. It is also, we think, far more uniform in its operation than any system of special assessment according to the arbitrary judgment of the individuals composing this Board, which must vary as they change from year to year.

If this position of the Committee be correct, it must establish the essential equality and justice of our rule of proceeding. The legality of the rule has been sufficiently upheld and affirmed by two decisions of the Supreme Judicial Court:—*Downer vs. Boston* 7, Cushing, 277; *Wright vs. Boston*, 9 Cushing, 233. In those cases the authorities of the City of Boston laid the taxes in proportion to the assessed value of the land abutting on the sewers, exclusive of improvements, and we assess at a certain rate per square foot; this is the only difference. Our rule is, for this City, far more reasonable and just than the rule then applied in Boston, for it is a fact, which perhaps no one will dispute, that in our City, the lands receiving the greatest benefit from drainage, are those which are comparatively less valuable without drainage, and therefore these lands should bear an equal share of the cost of constructing sewers. The Court having upheld the Boston rule, would certainly uphold the more reasonable rule on which our practice is based.

This remonstrant gives to the word "*benefit*," as used in the statute, a construction which seems to us more limited than the Legislature intended. He seems to apply it only to the immediate and visible advantage derived from the drain; while the above mentioned decisions of the Court show that it was there considered to have a vastly more extended significance. The opportunity to enter a sewer, though no entry has been actually made, is a benefit, for the entrance may be made at any time in the future, and this right increases the market value of the land. This benefit is greatly enhanced by the fact that these sewers are durably built, and will be kept in order and repaired perpetually by the City, mostly at its own expense. The opportunity to drain different portions of large estates distinctly, in case of future division, is a benefit, and therefore such an estate may be assessed for two or more drains at the same time, if no part thereof bears more than one rate. The percolation secured by the proximity of a sewer, is a great benefit in almost any part of this City. Any advantage accruing to the land, however remote, is a benefit within the statute.

This remonstrant claims that his access to the sewer is not so convenient as that of others,—but we think it no valid objection to the assessment, that one proprietor, in order to reach the sewer, has to build his house drain a few feet longer than another. He also urges that his tax should be abated, because he has provided a drain for his estate in another direction, which has an outlet in a natural basin in rear of his land; and the Committee finds that this basin in turn has an outlet through the common sewer in Craigie street.—Another of the remonstrants had a long private drain with an outlet through the Mason street sewer, but had not paid for the privilege. Such drainage, to and through the common sewers, for the construction of which, the land has not contributed, is no objection to the assessment,—for if the liability could be so avoided, the City could not collect its assessments, except from parties willing to pay, and the statute would be practically a nullity.

On the whole, we recommend that all the parties have leave to withdraw.

GEO. W. PARK,

For the Committee.

that is invaluable. It is like the flowers
 ng up in our pathway, reviving and
 us. Wearied by the toils of the day,
 ing is a word spoken in tenderness by
 It is sunshine falling on the heart. A
 and father who is silent and utters no
 d in his own house to his wife and chil-
 y be called a wise man; but he is not
 this thing. Home can never be happy
 ove and kindness. If smiles, kind words
 ant looks pervade the whole household,
 red that is a happy home. Agreeable
 ructive conversation at home is far bet-
 reading. We often pass by a written
 f a lecture, and then go and pay our
 o hear the same words uttered. Who
 ot rather listen to words well spoken,
 read the same? So with children, they
 n with pleasure from the lips of pa-
 hat they would deem a task to study
 ks.

is more entertaining than to listen to
 ersation of intelligent people? We some-
 parents, who are the life of every com-
 y enter, yet dull and silent at home. If
 has not enough mental activity and
 knowledge sufficient for both, let them
 icide for their own household. No one
 reserve their social charms for abroad,
 p their home in darkness. Don't be
 f a little fun at home. Don't be afraid
 e sunshine into your houses and hearts
 ould seem too bright and cheerful, and
 hilarity and laughter. If you wish to
 ur children at home at night, let your
 e full of mirth and social enjoyment.
 folks must have fun and relaxation, and
 lo not find it at their own hearth-stones,
 ll seek it in other less profitable places.
 e let the fire burn brightly at night, and
 e home ever delightful with all those
 ts which parents should understand.

our of merriment around the lamp and
 t seems to blot out the perplexities and
 s of the whole day. The influence of the
 domestic scene is the best safe-guard to
 ut into the world. It is better to interest
 and make them happy at home, than
 m strangers or amuse friends. A silent
 is a dull place for young people. Make
 ttractive and cheerful, if you wish the
 folks to stay there, and the whole house-
 be happy. Happy is the man who can
 home, when wearied and at close of day,
 reetings from loving hearts, and welcome
 of children,—the many thousand little
 ements for comfort and enjoyment that
 tell of thoughtful and expectant love.
 y home is more valuable than gold, for it
 tes and retains its beauty and freshness
 lose of life.

I.

HARVARD ST. LIBRARY ASSOCIATION.—The
 Committee of the above Association an-
 a Literary and Musical Entertainment to
 en in the Harvard St. M. E. Church on
 ay evening next, March 10th, in aid of the
 ional Fund of the Association. The enter-
 nt will consist of Readings, Recitations,
 ues, &c., interspersed with music, both vo-
 d instrumental, making a most attractive
 mme, the home talent of the Society being
 ated by the addition of names well known
 sical and literary circles throughout our
 ho have kindly consented to lend their as-
 e.

object is a noble one, it being for the assist-
 f deserving young men struggling to obtain
 ication (with but slender means at their
 and,) that they may stand upon the walls
 n and preach the glad Gospel tidings to a
 world. The recipient in the present instance
 whose talents give promise of great future
 ousness, and we trust that a well filled house
 ttest the interest of our readers and the
 generally in a cause so worthy of their pat-
 . Tickets 50 cents to be obtained of G. C.
 ller and at the door. Exercises to com-
 at 7½ o'clock.

SERIOUS OFFENCE.—On Friday evening,
 eek, a receiving letter box of the Old Cam-
 Post office, which was fastened to a stone
 t the entrance to the College Grounds near
 ward's office was stolen. The box, with
 contents which are now unknown, was wrench-
 om its fastenings and carried off, and the
 nger of the Post office found it the next
 ng, broken open in front of Gray's Hall in
 ollege yard. When it is known that the
 y for this offence is imprisonment for one
 n jail or a fine of three thousand dollars, it
 ot be so great a joke to the perpetrators
 d they be discovered, and from the efforts
 are now being made it is hoped they will
 ught to justice.

MUSICAL RECEPTIONS.—The second of Carlyle
 silea's interesting matinees occurred on
 y of last week, at four o'clock, at Chicker-
 Hall. The selections were choice and well
 red.

. Petersilea is a skilful, versatile and ac-
 lished pianist, and his performances were
 enjoyable. He played with his usual ease
 xpression. Hummel's Concerto in A minor,
 Mozart's sonata in A minor were grand in

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St. Peter's Church,
Cambridge, Mass.,
April 1, 1891.

Extract from the records of St. Peter's Parish.

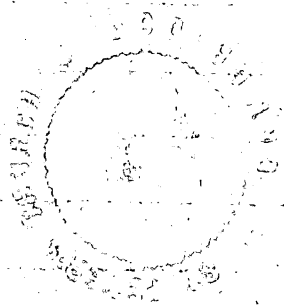
"
1865-

" December 31st I married John
Burns and Julia Daly.

Witnesses John Healy & Catherine Daly.
(signed) Manasse P. Dougherty,
(Pastor St. Peter's).

I hereby certify that the above is a true
copy of a marriage record kept at St. Peter's
Church, Cambridge, Mass.

Michael J. Dordy,
Assistant Pastor



Cambridge, October 28th 1885

The City of Cambridge, Street Dept.

To City of Cambridge Sewer Dept. Dr.

Feb'y	14	Opening C.B. Outlets $\frac{3}{4}$ labor $\frac{1.87}{2.50}$ $\frac{1.12}{2.25}$ $\frac{3.27}{2.15}$	6.21				
"	"	$\frac{3}{4}$ labor $\frac{1.50}{2.00}$ $\frac{1.75}{2.25}$ $\frac{28^{th}}{2.00}$ $\frac{4.00}{2.25}$ $\frac{4.50}{2.25}$ $\frac{11.25}{2.25}$ $\frac{4.30}{2.15}$	72.80	79	01		
March	1	Opening C.B. Outlets, $2\frac{1}{2}$ labor $\frac{6.25}{2.50}$ $\frac{6.45}{2.15}$ $\frac{3.37}{2.25}$	16.07				
"	"	Exam'ng C.B. 1 labor $\frac{2.25}{2.15}$ 1 do $\frac{2.15}{2.15}$	4.40	20	47		
"	18	Opening C.B. Outlets $\frac{1}{2}$ labor $\frac{1.12}{2.25}$ $\frac{1.07}{2.15}$ $\frac{28^{th}}{2.25}$ $\frac{3.22}{2.15}$ $\frac{2.25}{1.60}$	7.66	7	66		
Sept	23	Coolidge Avenue C.B. 1 labor $\frac{2.15}{2.25}$ 1 do $\frac{2.25}{2.00}$ 1 do $\frac{2.00}{2.30}$ 1 team $\frac{3.50}{2.50}$	9.90				
"	24	1 Team $\frac{3.50}{4.00}$ 1 Mason $\frac{4.00}{2.25}$ 1 labor $\frac{2.25}{2.15}$ 1 do $\frac{2.15}{2.00}$ 2 do $\frac{4.00}{2.00}$	15.90				
"	"	1500 Brick $\frac{13.50}{9.00}$, 65 ft of 12" pipe $\frac{20.80}{2.50}$ $2\frac{1}{2}$ cement $\frac{3.50}{1.40}$	37.80				
"	"	1 Iron Grate $\frac{5.70}{1.50}$, 1 d. load sand $\frac{1.50}{2.25}$ $\frac{1.13}{2.25}$ $\frac{1.00}{2.00}$ 1 team $\frac{3.50}{2.50}$	12.83	76	43	183.	57

F.R.

Silver Sept 71

Oct 28. 1885.

Bill to

Street Dep't.

Merley

Medway

7 PM

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