

City of Cambridge
June 18. 1874.

To the Committee on
Roads and Bridges.

Gentlemen:

I return herewith the petition of the Shepard Congregational Society for the abatement of a tax assessed upon it for the widening of Mason Street, which petition was ~~to-day~~ handed to me by the Clerk of Committee with the verbal statement that your Committee desired from me an opinion upon the general question whether a betterment assessment for the widening of a street can be legally assessed upon real estate occupied for religious worship.

That precise question has been raised in other cities and in one case certainly has been argued before the Supreme Judicial Court and the Court now have the case under advisement. The question is a close one

but I am inclined strongly to the opinion
that the Courts will hold that such an
assessment cannot legally be made
but as it is of considerable consequence
to the city (and may become more so) I
think in the absence of any judicial interpretation
of the statute the city ^{for} in all cases of doubt
should insist upon the interpretation most
favorable to ~~the~~ ^{its} interests ~~of the city~~

It is confidently expected by the parties
to the suit now pending in which the question
has been raised and argued that the Court
will soon announce their decision.

I am yours very respectfully
J. N. Hammond
City Solicitor.

To the Honorable Board of Aldermen of
City of Cambridge.

Respectfully represents the
Shepard Congregational Society that a bet-
terment tax has been laid by your Honor-
able Board for the widening of Mason
Street; that they are not by law liable to
any such tax; - that their said estate
is not benefitted by said widening, and
that in their adjustment of damages occa-
sioned to them by said widening, with the
City it was agreed that all claim for any
betterment should be thereby adjusted and
waived or assumed by said City. Where-
fore they pray that said tax may be
abated.

Shepard Congregational Society,
by W. A. Saunders, } chairman
of
Prudential
Committee.

In Board of Aldermen, May 20, 1874.

Referred to the Committee on Roads & Bridges,

on the part of this Board.

Attest Justina Jacobs City Clerk

Mason St

476

Petition
of Shepard Corp. Inc.

Debtors - Assets,
May 20, 1974

Court has decided
against the church

518
2090
660
3178