



CITY OF CAMBRIDGE

CITY HALL, CAMBRIDGE, MASSACHUSETTS 02139 • (617) 876-6800

OFFICE OF
THE CITY CLERK

July 8, 1976

To Whom It May Concern:

Chapter Two entitled: "Administration", Division Four entitled: "Treasury Department" Section 2-105 - Money For Care of Cemetery Lots of the General Ordinances of the City of Cambridge reads as follows:

Section 2-105. Money For Care of Cemetery Lots.

The Treasurer shall receive and have the care and custody of all moneys paid by persons for the perpetual care of lots in the Cambridge Cemetery, and give vouchers of the City therefor. He shall notify the Superintendent of the Cemetery of all such payments together with a description of the lots and graves on account of which such payments are made. He shall invest such moneys in some safe manner, and pay interest realized thereon into the City Treasury. The fund created by such payments shall be denominated "the cemetery fund for the perpetual care of lots." The net income realized from such fund shall be devoted to the care of the graves and lots for the perpetual care of which payments have been made as aforesaid.

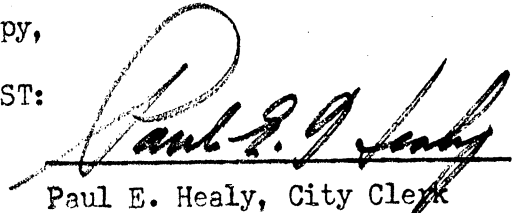
The above cited ordinance remains in full force and effect, no amendments having been made thereto.

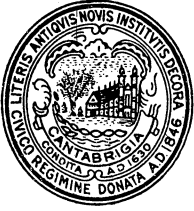
Mr. Edward Lehan has been appointed Treasurer and Collector of Taxes by the City Manager and said appointment remains in full force and effect as of this date.

In his capacity as Treasurer and Collector of Taxes, Mr. Lehan is authorized to sell, assign and transfer any securities held by said Cemetery Fund according to a ruling by the City Solicitor dated July 8, 1976, a copy of which is appended hereto.

A true copy,

ATTEST:


Paul E. Healy, City Clerk



CITY OF CAMBRIDGE

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LAW DEPARTMENT

EDWARD D. MCCARTHY
ACTING CITY SOLICITOR

ROWENA E. TAYLOR
ASSISTANT CITY SOLICITOR

CHARLES WATSON
LEGISLATIVE AGENT

July 8, 1976

Mr. Paul E. Healy
City Clerk
City Hall
Cambridge, Massachusetts

Dear Mr. Healy:

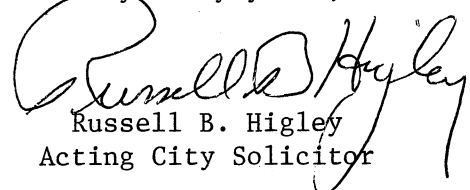
You have requested an opinion from this office relative to whether Mr. Edward Lehan, as Collector and Treasurer of Taxes, is authorized to sell, assign and transfer securities held in the Cemetery Fund.

Section 2-105 of the Cambridge City Code states in pertinent part:

The Treasurer shall receive and have the care and custody of all moneys paid by persons for the perpetual care of lots in the Cambridge Cemetery,....He shall invest such moneys in some safe manner, and pay interest realized thereon into the City Treasury. The fund created by such payments shall be denominated "the cemetery fund for the perpetual care of lots." The net income realized from such fund shall be devoted to the care of the graves and lots for the perpetual care of which payments have been made as aforesaid.

In light of the above section, it is my opinion, that the Treasurer and Collector of Taxes is authorized to sell, assign and transfer securities held in the Cemetery Fund in any manner which he feels proper for the prudent investment of said fund money.

Very truly yours,


Russell B. Higley
Acting City Solicitor

RBH:jml

5-342
Opinion from City Solicitor re: if Collector and Treasurer of Taxes is authorized to sell, assign and transfer securities held in the Cemetery fund.

July 8, 1976