

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 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 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 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 doomed by the 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 so demanded; and

if 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.

b. 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 next after the same was assessed on him, shall pay, on the amount of such tax, from said first day of December until the same shall be paid, at the rate of two per cent a month, as a penalty for his neglect to pay: Provided, that the amount of said penalty shall in no case exceed twenty dollars.

7. The collector shall, within thirty days after the assessors shall have placed any list of taxes in his hands for collection, deliver to every person on whom any tax other than a poll tax shall have been assessed, or leave at his place of abode or business, a bill of such taxes, which shall be equivalent to a special demand of payment thereof by the collector; and all taxes shall be payable, and payment thereof may be enforced, by distress or imprisonment, at the expiration of fourteen days after bills of the same shall have been delivered or left as provided in this section.

8. The collector shall, within the municipal year for which he was chosen, collect all taxes committed to him from all persons against whom he shall have any such tax, and who shall be resident in or have sufficient goods or estate within the city.

In Common Council July 14. 1846

Passed to be ordained,

On Board of Aldermen July 14. 1846.

Passed to be ordained.

S. T. Farwell, Pres. P. B. Dem.

James D. Green, Mayor.

Ordinance 38

concerning the Assessment & Collection
of Taxes.

Correctly enrolled.
Wm. L. Whitney
for the committee