

To the Honorable The City Council of The City of Cambridge.
The undersigned, Officers of said City respectfully represent, that in our opinion, deliberately made up upon our experience, that the interest of said City would be much advanced by a change in the manner of getting the account of the taxable polls and estates in said City.

It will be admitted by all, that such account should include each and every estate both real & personal with a just and true valuation thereof upon a uniform standard, together with the names of the owners or occupants; and, also, lists of all rateable polls; in order that each estate, and each poll, may pay its equable part of the public expenses.

To obtain the means of making out such account & list, The assessors are now obliged to visit, jointly, every house and tenement in the city, requiring not less than two hundred miles travel. They cannot commence this long tramp before the first of May, and it cannot be prosecuted in stormy weather. Their course must, therefore, be hurried, allowing but a very few moments at any one house, in which to ascertain, the name of the owner, of the occupant, The value of the estate, The taxable personal property, The number of polls, the number children in the family between the ages of five & fifteen years, and the number of able-bodied white male citizens between the ages of eighteen & forty five, and to make a memorandum of all these particulars. All this must be done before the assessors can make up their Books, which are voluminous, each set containing about seven thousand names; and these names have to be written

Three times over, besides the millions of figures requisite to make and enter the various items of Taxation; and all this labour ought to be done, and the assessments placed in the hands of the Collector as early as the first of August. Our city has become so populous that no three men can perform this amount of labour within that limited ~~time~~, period, and devote that amount of time, which is requisite to obtain the information ~~which~~ is indispensably necessary for making a full, accurate & equal assessment, such as the Statutes of the Commonwealth require, and the rights and interest of the citizens demand.

We therefore respectfully suggest that you, in your wisdom, provide by ordinance some efficient remedy for the above mentioned evil; by appointing assistant assessors as is allowed to be done by law, dividing the city into assessorial districts, in each of which the principal resident assessor with two per diem assistants shall take the valuation &c upon a system of valuation to be agreed up by the whole Board of principal assessors. Such a division of labour would allow ample time to get full and accurate accounts of every piece of property in the city, besides finding much personal property, which, undoubtedly, has hitherto escaped Taxation; because the principal assessor with his assistants would, or easily could, become acquainted with the pecuniary condition of almost every inhabitant in his district. We respectfully submit the above for the consideration of the City Government, confidently hoping it will receive such attention as the importance of the subject demands.

City of Cambridge August 24th 1858.

Geo W Livermore
William Bost

In Board of Aldermen, Aug. 25, 1850. -

Referred to the Committee on Ordinances, with instructions to report an Ordinance in conformity with the suggestions of the Board of Assessors - Sent down for concurrence -

Justin A. Jacobs, City Clerk.

In Council Chamber Sept 2. 1838.

Concurred. Attest, James M. Chase, Clk.

Communication

from Board of Assessors

Aug. 25. 1858.

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City of Cambridge

In Board of Aldermen Sept 22. 57

The Committee on Ordinances
to whom was referred the petition
of the Board of Assessors have at-
tended to the duty assigned them
and had leave to report the
accompanying Ordinance.

All which is respectfully submitted
for the Committee,

A. H. P. Welch,

Report
of Committee on Ordinances,
Assistant Assessors.

Sept. 22, 1859.



City of Cambridge.

in the year One Thousand Eight Hundred and Fifty-eight.

An Ordinance,

providing for the Election, and prescribing the Duties, of
Assistant Assessors. —

Be it ordained by the City Council of the City of
Cambridge, as follows: —

Sect. 1. The qualified voters of the City of Cambridge
shall, at their annual meeting for the election of Mun-
icipal Officers, elect five Assistant Assessors, one from
each Ward; and such Assistant Assessors shall hold
their office for the term of one year.

Sect. 2. It shall be the duty of the Assistant As-
sessor in the First and Fifth Wards to visit, in
company with one or more of the Assessors, the
different estates in the district comprising said Wards,
and to assist the Assessors in taking a list of the
polls, in estimating the value of the personal property.

and in appraising the value of the real estate; the Assistant Assessors in the Second and Fourth Wards shall, in like manner, perform the like duties in the district comprising the said Wards; and the Assistant Assessor in the Third Ward shall, in like manner, perform the like duties in said Third Ward.

Sect. 3. Said Assistant Assessors shall receive for their services two dollars per day each, while engaged in the duties above specified.

In Common Council, Oct. 14, 1850.

Passed to be ordained.

James C. Fish, President.

In Board of Aldermen, Oct. 20, 1850.

Passed to be ordained.

John Sargent-Mayor.

An Ordinance
providing for the election,
and prescribing the duties
of Assistant Assessors.

1858

Correctly enrolled.

Chas. F. McLean }
M. J. Bigelow }
Committee.