

which said person was summoned to appear and show cause why such property should not be assessed, according to said notice.

That after the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided he has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, and the Clerk, Treasurer and Collector shall have to locate and hold the original property so named in the tax record as liable and responsible for the taxes, only in such cases as to where the property remaining in the name of the person to whom it was assessed and charged at the time of the making of the levy is not of sufficient amount to cover the tax bill. Then, in that event, the Clerk, Treasurer and Collector shall proceed to locate and hold such property as responsible for the tax bills to the amount and value as it is assessed on the tax records at the time said levy was made.

They shall also give notice to any person that they propose to assess him or her with property, not on the assessment book, or for improvements in property. In all cases, affecting property already entered on the assessment book where applications have been made, or notice has been given, of proposed changes, the Commissioners of Cambridge shall have authority to increase or diminish any assessment, as may seem right. In cases, either for changing the assessments already on the assessment book, or for making additions thereto, the Commissioners of Cambridge may hear evidence, on oath, to be administered by the Mayor, or one of the other Commissioners, but no assessment already on the assessment book shall be changed at said sittings without the concurrence of three or more of the Commissioners.

Each Commissioner shall receive (for his services under this Section, and also when sitting as a board of review, the sum of three dollars per day, for each day that he is present from 9 A. M. to 12 M., and from 1 P. M. to 5 P. M., in addition to the compensation provided by Section 57 of this Charter. In case of any general assessment of the property in Cambridge, the