

as a justice of the peace might do for the party's appearance before a justice of the peace by 2 o'clock P.M. on the day following the arrest, if not made on Sunday, or by 2 o'clock P.M. Monday, if made on Sunday. Any policeman while assigned to duty during the daytime shall perform any ministerial service directed by the Commissioners, and any policeman may be assigned to any duty mentioned in the charter or ordinance.

GENERAL ASSESSMENTS.

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assessments.

65. The Commissioners may cause an assessment to be made from time to time, by three persons appointed by them, of all the property, real, personal and mixed of all kinds and descriptions whatsoever that may be within the corporate limits of Cambridge, belonging to the inhabitants, firms, incorporated bodies and unincorporated associations thereof, or to any persons, firms, incorporated bodies or unincorporated associations doing business therein, and all property, real, personal and mixed, which may be available for taxation for the corporate purposes of said town, and not exempt from taxation under the laws of this State. The assessors, in making such assessment, shall value said property on the basis on its cash value or estimated cash value.

Assessors
shall make
oath.

How
assessments
shall be made.

Before proceeding to act each assessor shall make oath before the Mayor or a justice of the peace that he will well and truly, without fear or favor, partiality or prejudice, to the best of his skill and judgment, perform the duty of assessing the property liable to taxation for corporate purposes of Cambridge, and that in discharging said duty he will make diligent inquiry to secure the assessment of all property so liable to assessment. A certificate of such oath shall be made out and signed by the Mayor or the justice of the peace, and returned to the Town Clerk to be recorded among the general records of said town. In the discharge of their duties the assessors shall be entitled to administer oaths to the persons to be assessed, and to require them to answer all questions proposed to them under oaths. The assessors shall be entitled to enter the premises of persons to be assessed for the better performance of their duties. When assessing the property of incorporated bodies and unincorporated associations the assessor shall be entitled to examine, under oath, such of the officers thereof as they see fit to call before them. If any person shall refuse to make oath, or to answer under oath, or if any person shall resist assessors in the discharge of their duties the person or persons so offending, in either of said