as fast as made out, and also the list as entered in the general record, a certificate setting forth: "That the aforegoing is the levy list of the town of Cambridge for the year [hear insert the year in which the levy is made | made by the Commissioners on this —— day of ——, A. D.——."

The certificate appended to the list as first made out, and the certificate entered in the general record, shall be signed by the Commissioners, or at least three of them, and shall be authenticated by the corporate seal. The lists first made out shall be delivered to the Town Collector without delay that he may proceed to collect the taxes levied therein.

Provided, that if from extraordinary causes the Commissioners are unable to make out the levy, within the time hereinbefore directed, it may be made out later, but not later than the fifteenth day of November in the current year.

THE STREETS, LANES, ALLEYS AND THOROUGHFARES.

70. The Commissioners of Cambridge shall have full power and authority for laying out, opening, widening, extending, straightening out and closing up, in whole or in part, and for streets, lanes, grading, regrading, for shelling and reshelling, for paving and Laying out, repaving, kerbing and rekerbing, and for repairing and keep- closing, etc. ing in good and proper condition and order for travel, traffic and other uses the streets, lanes, alleys and thorougfares within the corporate limits of said town, whenever in their judgment the public welfare and convenience require any such action on their part. For laying out, opening, widening, extending, straightening out and permanently closing up the streets, lanes, alleys or thoroughfares of the town or any of them, provision must be made by ordinance. The Commissioners shall also have full power and authority by order, noted on the minute book, for temporarily closing up or obstructing wholly or in part any of the streets, lanes, alleys and thoroughfares of the town whenever, in their opinion, circumstances call for or justify such action, and if the occasion for closing up or obstructing any street, lane, alley or thoroughfare is urgent, the Mayor and one other Commissioner may in writing authorize the chief bailiff to close up or obstruct the same or to allow the same to be closed up or obstructed until the decision of the board can be asked. But such temporary closing up or obstruction shall not be continued longer than circumstances make necessary.

PAVING SIDEWALKS AND GUTTERS.

71. The Commissioners may have the sidewalks and gutters of any street, lane, alley or thoroughfare of Cambridge paved