

and at the end of twelve months he shall return his final lists of insolvents. At the end of six months from the date of receiving the levy, one-half of the solvent taxes shall be settled with the Commissioners, including all the amounts paid thereunder, at the end of nine months one-fourth shall be paid in addition, and at the end of twelve months the whole levy, less insolvents allowed, shall be settled with the Commissioners. After he has paid to the Commissioners any charge for taxes included in the levy; he shall be entitled to enforce payment of the same in all respects as if the Commissioners had not been paid. Besides the mode in the Charter provided for enforcing the payment of taxes, after he has paid any claim on account of taxes, he may bring an action at law for money paid for the party liable for the taxes, if he so elects, and he may maintain such action as long as the account or claim is not barred by limitation without regard to the expiration of his official term or the extension of his time.

#### CITY AUDITOR.

1912, ch. 694. sec. 55A.

60. In August, in the year 1912, and in August of every second year thereafter, or as soon as practicable thereafter, the Commissioners of Cambridge shall appoint a competent accountant, whose duty it shall be to make a careful examination, at least twice in each and every year, of the books, accounts, statements and such other matters relating to the office and affairs of the town clerk, treasurer and collector as the said Commissioners may direct. Said accountant shall be called the "City Auditor of Cambridge," and shall, before he enters upon the duties of his office, take and subscribe before the Mayor of Cambridge, the official oath prescribed by the State Constitution, and he shall hold office for two years from the first day of August of the year of his appointment, and for his services he shall receive such yearly salary, not exceeding one hundred and fifty dollars, as the said Commissioners may fix. He shall report in writing to the Commissioners of Cambridge the result of his examination as soon after he has made the same as may be practicable. In case of a vacancy in said office, the said Commissioners shall fill the vacancy for the balance of the unexpired term.

#### TAX LEVY.

1900, ch. 339, sec. 56. 1912, ch. 694, sec. 56. 1920, ch. 99. 1927, ch. 38.

61. The Commissioners of Cambridge shall annually, before the last day of June, levy such sums as they may deem sufficient to meet and pay the running expenses of the city, for the ensuing current year beginning July 1st and ending on the following June 30th; provided, however, that the said Commissioners of Cambridge shall in no year levy for the running expenses of the city more than seventy (70) cents on each \$100 of assessable property. The Commissioners of Cambridge shall annually, at the same time, levy such additional sums of money as shall be sufficient to pay (a) the interest due during said year on all bonds and other indebted-