

the case he ought to make the arrest without delay, said officer may make the arrest without a warrant. In any such case he may take the party to the county jail until morning. If it be made after 8 o'clock at night or on Sunday, upon the request of the sheriff, the officer making the arrest shall have authority to give him a commitment authorizing him to hold the party till, at some hour on the following day if not Sunday, he can be taken before a magistrate, which commitment shall protect the sheriff from all liability. The chief bailiff and sub-bailiff, and any policeman of said town shall be entitled to take recognizance of a party so arrested, 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.

ASSESSMENTS.

1900, ch. 339, sec. 65. 1916, ch. 694, sec. 65.

83. The Commissioners of Cambridge may cause an assessment to be made from time to time, by three persons appointed by it 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 person, firm, incorporated bodies or unincorporated associations, doing business therein. The Commissioners of Cambridge may at its annual session for the correction of assessments, or at any other time, place upon the tax books all, such property as would be liable to assessment at any general assessment; provided that one hundred dollars' worth of property of each person assessed be exempt from taxation. No abatement of taxes of any kind shall be made by the Commissioners of Cambridge or by any individual Commissioner at any time except at the annual meeting, for that purpose provided by the Charter of Cambridge. The assessors and the Commissioners of Cambridge in making any assessment shall value the property on the basis of its cash value or estimated cash value.*

1900, ch. 339, sec. 66.

84. From time to time the several Commissioners in their respective wards and the Town Collector, the chief bailiff and the sub-bailiffs, as opportunities occur in the said town, shall ascertain the existence of any property liable to taxation for corporate purposes, whatever be its kind or description, which is not entered on the assessment book of said town, and they and each of them shall report to the Board of Commissioners the facts as to said property. They shall also observe what improvements are

*This section not mentioned in title or enacting clause of ch. 694, 1916.