

giving a reasonable time for the owner to appear and show cause why the same should not be made, and after such notice and the expiration of the time therein given for cause to the contrary to be shown, the Commissioners shall then proceed to make the said improvements, as though the notice hereinbefore mentioned to be served upon the owner had been so served, any other notice, which is required to be given to a resident owner, in the course of any such proceedings as herein provided for, in the case of a non-resident, or unknown owner, shall be inserted at least once in a newspaper, published in the City of Cambridge, after which such publication shall have the same effect as personal service.

And should any land or property, to be affected by any such improvement, be in *custodia legis*, in the hands of any trustee, administrator or executor, then the said improvement shall be made only after a petition to the court having the jurisdiction over the said land, and an order from the court authorizing the said improvement to be made, and should the court pass such order, then the cost of the improvement shall be paid by the land and property ahead and prior to all other charges and claims against the same or interest therein, or it is to be regarded and treated as State, county or city taxes.

At any time during the proceedings by the Commissioners under the power hereby granted, the Commissioners and the owner of any land affected by such proceedings, may compose and adjust the matter of the said improvement, at any stage of the same, as to the cost thereof, after the same is made but before the cost is paid.

TAXES.

1900, ch. 339, sec. 72. 1914, ch. 680, sec. 72.

89. On the first day of July next following the annual levy, the taxes levied therein shall become due and in arrears, and payment thereof may be enforced as herein provided. Every person who shall pay his or her taxes within one month after the levy-list shall be delivered to the clerk, treasurer and collector, on or before the first day of October, shall be allowed a discount of 3 per cent. thereon, and this discount shall be allowed to the clerk, treasurer and collector in his settlement with the Commissioners of Cambridge, provided the taxes on which the allowance is claimed shall be paid to the clerk, treasurer and collector within ten days after the said first day of October.

The real and leasehold property charged in the assessment books of the city to any person, shall be bound for the taxes which may be levied on or against, or on account of said property, and for all taxes that may be levied against said person, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claims, rights, titles and interests, whosoever may have said property in charge or possession. It shall be the duty of a person who disposes of such property, and of the person who purchases or acquires the same, to see that a transfer is made on the assessment books of the city,