

To accompany the petition of Mr. Henry Whitmore, president of the Boston Real Estate Exchange, that assessors be required to deposit their books in their office before September first of each year. Taxation.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Five.

An Act relative to the Time when Assessors shall deposit their Valuation and Assessment Books in their Office.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section forty-three of chapter fifty-nine of the
2 General Laws is hereby amended by inserting in
3 the ninth line thereof before the word " Before "
4 the following sentence: " Before the first day of
5 September in each year and",—so that said section
6 as amended shall read as follows:—*Section 43.*
7 The assessors shall make, on the books furnished
8 under section forty-five, a list of the valuation and
9 the assessment thereon, in the following manner:
10 In separate columns the valuation of the stock in
11 trade of each person, the number and value of his
12 live stock and the valuation of machinery used in
13 manufacture. In another column, marked "All other
14 ratable estate", the aggregate valuation of all the
15 other personal estate shall be entered. The total
16 amount of the taxable personal property shall be

17 shown, but without other detail or specification
18 than is provided herein. Before the first day of
19 September in each year and before the taxes are
20 committed for collection they shall deposit the
21 books, or an attested copy thereof, in their office,
22 or, if there is no office, with their chairman, for
23 public inspection.

