

cents for each and every thousand, for all lumber floated down said canal, which shall be put therein, at, or below the head of said Great Bog.

[Approved by the Governor, February 24th, 1820.]

## CHAP. CCLXXIX.

An Act authorizing the Taxing of Pews, in the Congregational Meeting House, in Douglas.

SEC. 1. **BE** it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, That the members of the Congregational Society, in the Town of Douglas, in the County of Worcester, be, and they hereby are empowered to raise any sum or sums of money, which the said members may, hereafter, at any legal meeting, called for the purpose, vote to raise, for the support of a Gospel Minister in said society, and for other necessary expenses, by a tax upon the pews and pew grounds, in said meeting house.

Pew Taxes.

SEC. 2. *Be it further enacted,* That for the equitable apportionment of the taxes to be assessed on said pews and pew grounds, the members of said society shall cause a valuation thereof to be made, by a Committee, to be chosen by them, for that purpose; and the report of that Committee, stating the numbers and value of said pews, shall, when accepted and recorded, be binding on all persons interested, for the purpose of taxation, as aforesaid; and the sums, voted to be raised on said pews, shall be apportioned and assessed thereon, by the Assessors for the time being, according to such valuation.

Valuation of Pews.

SEC. 3. *Be it further enacted,* That the Assessors of said society, shall make out a fair list of the taxes assessed on pews and pew grounds, according to this act, and commit said list to the Treasurer of the society, to receive and collect the taxes; and it shall be the duty of the Treasurer, as soon as may be, after receiving

Collection of Pew Taxes.

said list, to give notice thereof, by posting a copy of said list at said meeting house door, stating the number of each pew, and the amount of taxes set against it, with a notification thereon written, for persons interested in said pews, to pay the tax upon the same, within thirty days from the date of said notification; and if the tax upon any pew shall not be paid to the Treasurer, within thirty days, according to his notification as aforesaid, it shall be the duty of the Treasurer, and he is hereby empowered to sell the pew, upon which such tax or any part of it shall remain unpaid, at public auction, to the highest bidder; and his deed to the purchaser, recorded in the records of the society, shall give to the purchaser a perfect right and title to said pew; and he or she shall afterwards be considered the legal owner thereof: *Provided, however,* that the Treasurer shall, after the expiration of said thirty days, give, at least, ten days notice of the time and place of vendue, by posting up one advertisement at said meeting house, and one at some other public place in said town, stating the number of the pew to be sold, and the tax due upon it.

Sale of non-  
quents' Pews.

SEC. 4. *Be it further enacted,* That in case an adjournment of the sale of pews, shall appear to the Treasurer to be necessary, he may adjourn his sale for a time, not exceeding seven days at a time, until his sales are completed; and in all cases, he shall pay over, on demand, to the former owner of pews, the balance in his hands, arising from the sales, after deducting the taxes due, and his reasonable charges for advertising and selling the same.

Balances paid  
over.

[Approved by the Governor. February 24th, 1820.]