

service therein for a period not less than twenty years, if, in the judgment of said board, said member is incapacitated for useful service in said department.

Amount of annual pension.

SECTION 2. The amount of the annual pension allowed to any person retired under the provisions of this act shall not exceed one half of the annual compensation received by him at the time of such retirement, in case such person is retired on account of injuries received, and shall not exceed one third of such compensation in case such person is retired on account of age or service, the same to be paid by the city.

Appropriations for payments of pensions.

SECTION 3. Cities within the provisions of this act are hereby authorized to appropriate money to provide for the payment of the pensions authorized by this act.

To be accepted by city council.

SECTION 4. This act shall take effect upon its acceptance by the city council of any city coming within its provisions.

Approved June 15, 1892.

Chap.379 AN ACT TO AMEND AN ACT IMPOSING A TAX ON COLLATERAL LEGACIES AND SUCCESSIONS.

Be it enacted, etc., as follows:

1891, 425, § 12, amended.

SECTION 1. Section twelve of chapter four hundred and twenty-five of the acts of the year eighteen hundred and ninety-one is hereby amended in the sixth line thereof, by striking out the word "by", and substituting therefor the word: — to, — and by striking out the word "to", and substituting therefor the word: — by, — so as to read as follows:— *Section 12.* Whenever, for any reason, the devisee, legatee or heir, who has paid any such tax, afterwards refunds any portion of the property on which it was paid, or it is judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator or trustee.

Tax to be refunded, etc.

SECTION 2. This act shall take effect upon its passage.

Approved June 15, 1892.

Chap.380 AN ACT TO ESTABLISH THE SALARY OF THE REPORTER OF DECISIONS OF THE SUPREME JUDICIAL COURT, AND TO PROVIDE CLERK HIRE AND INCIDENTAL EXPENSES.

Be it enacted, etc., as follows:

Salary, clerk hire and incidental expenses.

SECTION 1. The reporter of decisions of the supreme judicial court shall receive from the treasury of the Commonwealth a salary of four thousand dollars a year, in