

designed to be shipped to _____ the follow-
ing articles, *viz.*

Given under my hand at *B.* aforesaid, this
day of _____ 178

A. B. Naval Officer.

[*Form of a permit to unload.*]

COMMONWEALTH OF *Massachusetts.*

Port of *B.*

This may certify, That *C. D.* master of the _____
lately arrived from _____ has conformed to the laws
of this Commonwealth, so far as to have permission to
unload from the said _____ the following articles, *viz.*

Permit to
unload.

Given under my hand at *B.* aforesaid, this _____ day of
178

A. B. Naval Officer.

[*Form of a certificate to cancel a bond.*]

COMMONWEALTH OF *Massachusetts.*

Port of *B.*

These may certify, That there hath been landed here,
out of the _____ whereof *C. D.* is master,
which appears by certificate, dated the _____ day of
to have been shipped and laden at the port of *B.*

Certificate to
cancel a bond.

Given under my hand and seal, at *B.* the _____ day of
in the year of our Lord, one thousand seven hun-
dred and _____

A. B. Naval Officer.

And it is further enacted, That all the laws and resolves
heretofore made, so far as they relate to the forms and
fees in the naval offices in this Commonwealth, from and
after the first day of *August* next, shall be repealed and
be null and void.

Former laws &
resolves, relat-
ing to forms &
fees, repealed.

July 7, 1784.

1784. — Chapter 23.

[May Session, ch. 23.]

AN ACT FOR INQUIRING INTO THE RATEABLE PROPERTY OF _____ *Chap. 23*
THIS COMMONWEALTH.

*Whereas it is expedient that a new valuation should be
taken:*

*Be it enacted by the Senate and House of Representa-
tives, in General Court assembled, and by the authority of*

Assessors of each town, &c. to take and lodge in the Secretary's office, on oath, by the 1st of Nov. next, true & perfect lists of polls & estates, &c.

the same, That the Assessors of each town, district and plantation, within this Commonwealth, chosen for the year one thousand seven hundred and eighty-four, shall, on oath, take and lodge in the Secretary's office, on or before the first day of *November* next, a true and perfect list, according to their best skill and judgment, agreeable to a list and schedule settled by the General Court at the present session, and recorded in the Secretary's office, a printed copy of which shall be by the Treasurer of this Commonwealth sent to the clerk of each town, district and plantation therein, containing an account of all male polls, including negroes and mulattoes, sixteen years old and upwards, whether at home or abroad, distinguishing such as by law are exempted from rates; and of all real estates, improved or not improved, lying within their respective towns, districts and plantations; by whom occupied or possessed, whether in his own right or the right of others; and of the barrels of cyder which can be annually made upon the whole farm; and of the tons of vessels and small craft of five tons and upwards, at home or abroad; and of every person's whole stock in trade, goods, wares and merchandize, at home or abroad, paid for or not paid for; and of all factorage or value of commissions on merchandize annually; and of the whole number of horses, neat cattle, sheep, goats, and swine, distinguishing them agreeable to the columns in the said list; and of the ounces of silver plate; and of all debts due to any persons, on interest or not on interest (excepting government securities and Continental loan-office certificates) more than they are indebted; and of all monies on hand, on the first day of *September*, one thousand seven hundred and eighty-four.

Proviso.

Provided nevertheless, That the following persons, *viz.* The President, Fellows, Professors, Tutors, Librarian, holding no other post of profit, and Students of *Harvard College*, who have their usual residence there, and settled Ministers of the Gospel, and Grammar School Masters, shall be exempted out of this act, so far as relates to their polls, and their real and personal estate under their own actual improvement, and lying within the town whereof they are inhabitants.

Assessors to be sworn.

Provided also, That all the estate of *Harvard College*, and lands belonging to the Indians, are excluded from this act. And the said Assessors shall cause all the

columns of the several articles contained in their several lists, to be carefully cast up and footed; and before they enter on the business assigned them by this act, they shall take the following oath, *viz.*

You *A. B.* being chosen Assessor for the town, district and plantation of *C.* for the year one thousand seven hundred and eighty-four, do swear, that you will faithfully and impartially, according to your best skill and judgment, do and perform the whole duty of an Assessor, as directed and enjoined by an act of this Commonwealth, made in the present year, entitled, “An act for inquiring into the rateable property of this Commonwealth,” without favour or prejudice.

Form of the oath.

So help you GOD.

Which oath, in such town, district and plantation where no Justice of the peace dwells, shall be administered by the town, district and plantation Clerk, who is hereby empowered and directed to administer the same; and every Assessor who shall have been chosen by any town, district and plantation, in the year one thousand seven hundred and eighty-four, and accepted such office, and who shall refuse to take such oath, shall forfeit and pay the sum of twenty pounds; and every person not necessarily out of the State *viz.* on and from the day of *September* next, to the first day of *October* next (in which cases they shall be doomed by the Assessors as hereafter expressed) who shall refuse or neglect to give such Assessor or Assessors, in writing and on oath, if required (which the Assessors are respectively empowered to administer) a true account of his rateable estate, agreeable to the true intent of this act, shall be doomed by the Assessors according to their best skill and judgment, and shall for each offence forfeit and pay the sum of twenty pounds: Which oath shall be in the form following, *viz.*

Assessors refusing to take such oath.

Penalty.

Persons refusing to give in to the Assessors, on oath, if required, an account of their rateable estate.

Penalty.

You *C. D.* do swear, that the account now exhibited by you, is to the best of your knowledge and judgment, a full account of your rateables, agreeable to the list now exhibited to you.

Form of the oath.

So help you GOD.

Be it further enacted, That the Assessors of each town, district and plantation in this State, for the year one thousand seven hundred and eighty-four, shall, by the aforesaid first day of *November* next, transmit to the Secretary's office, an authentic copy of the valuation, and state bill

Assessors to transmit to the Secretary's office, a copy of the valuation, &c. by which the taxes were made for 1785.

Penalty for neglect.

by which the taxes in their particular towns, districts and plantations were made, for the year one thousand seven hundred and eighty-three; and each Assessor who shall neglect his duty therein, shall forfeit and pay the sum of twenty pounds.

Fines arising by this act, how recovered and applied.

And be it further enacted, That all fines and forfeitures arising by this act, may be recovered by action of debt, in any Court proper to try the same, one moiety thereof to him or them who shall sue for the same, and the other moiety thereof to the use of the Commonwealth.

Persons to give in a list of rateable estate of which they are possessed on the 1st of Sept. 1784.

And be it further enacted, That every person in each town within this State, shall give in to the Assessors, a list of such rateable estate, agreeable to this act, such person is possessed of, on the first day of *September*, one thousand seven hundred and eighty-four.

Quakers permitted to make affirmation under the pains and penalties of perjury.

Be it also enacted, That all those persons who profess themselves to be Quakers, shall, instead of taking either of the oaths in form aforesaid, if required, be permitted to make his or her solemn affirmation or declaration, under the pains and penalties of perjury. And every Assessor shall be allowed out of the treasury of his respective town, the sum of four shillings, for every day he shall be necessarily employed in doing the duty enjoined by this act.

July 8, 1784.

1784. — Chapter 24.

[May Session, ch. 24.]

Chap. 24 AN ACT TO EMPOWER THE TREASURER OF THIS COMMONWEALTH, TO RECEIVE CERTIFICATES FROM THE COMMISSIONER OF LOANS IN THIS STATE. IN PART OF THE TAXES GRANTED IN COMPLIANCE WITH THE REQUISITION OF CONGRESS, OF *OCTOBER THIRTIETH*, ONE THOUSAND SEVEN HUNDRED AND EIGHTY-ONE, FOR THIS STATE'S PROPORTION OF EIGHT MILLIONS OF DOLLARS; AND TO APPLY A PART OF THE SAID TAXES FOR THE PAYMENT OF THE DEBTS OF THIS COMMONWEALTH.

Preamble.

Whereas the United States in Congress assembled, on the twenty-seventh day of April last, resolved, that no more than one-half of the requisition of October thirtieth, one thousand seven hundred and eighty-one, for eight millions of dollars, should be called into payment within the course of the present year; and on the twenty-eighth day of the same April, further resolved, that of the purposes for which the same was wanting, one fourth part might be effected