

[SECT. 7.] And for the proceeds of the labour and service of such person, having a family or kindred with whom he or she shall be chargeable as aforesaid, such overseers or selectmen shall be accountable to the town or district to which such family or kindred such person shall be chargeable with shall belong and are inhabitants; and said overseers and selectmen, respectively, shall pay all the earnings and proceeds of the labour of the person bound out as aforesaid, who shall have such family and kindred as aforesaid, to the town or district to which such family or kindred shall belong, or their order; always excepting a [a] reasonable allowance out of said proceeds to said overseers or selectmen for their care, trouble and cost in binding out such person and taking and recovering the proceeds aforesaid: which allowance said overseers and selectmen are hereby impowered to retain in their hands, and in their account said overseers and selectmen shall be allowed all such reasonable charge and cost incurred, and also a reasonable reward for their own care and trouble in and about the binding out of any such person, and taking and recovering the proceeds of his or her labour of the master to whom he or she shall be respectively bound and put out.

[SECT. 8.] This act to be in force for the space of three years from the thirtieth of April current, and no longer. [*Passed April 20; published April 21, 1756.*]

## CHAPTER 44.

### AN ACT FOR ENQUIRING INTO THE RATEABLE ESTATES OF THE PROVINCE.

#### Preamble.

WHEREAS the rateable estates of the several towns and districts in this province may be very much altered since the last valuation taken by this court,—

*Be it enacted by the Governour, Council and House of Representatives,*

A new valuation to be taken of the rateable estates of the province.

[SECT. 1.] That the assessors of each town and district within this province, who shall have been chosen for the year one thousand seven hundred and fifty-six, shall, on oath, take and lodge in the secretary's office, by the last Wednesday in September, one thousand seven hundred and fifty-six, a true and perfect list, according to their best skill and understanding (and conformable to a list settled and agreed on by the general court and to be recorded in the secretary's office, a printed copy of which shall be, by the treasurer of the province, sent to the clerk of each town and district), therein setting forth an account of all male polls, of sixteen years old and upwards, whether at home or abroad, distinguishing such as are exempt from rates, through age or otherwise, and of all rateable estates both real and personal within their respective towns and districts; and all farms, parcels of land lying adjacent to and rated in such town or district, and by whom occupied; and what each person's real estate within the town or district, or adjoining as aforesaid, may rent for by the year; and of all Indian, negro and molatto servants, whether for life or for a term of years; and what number of vessels, and of what burthen, have sailed from their respective ports to any other port, in the year one thousand seven hundred and fifty-five. And the said assessors, in taking such valuation, shall distinguish the different improvements of the real estates into the following parts; viz<sup>[d]</sup>, houses, pasture and tillage lands; salt, fresh and English mowing land; with the number of acres of orchard, and what stock the pasture ordinarily is capable of feeding; and what quantity of produce

Directions for taking the same.

the said tillage, mowing and o[a]rthard land yearly affords, one year with another: excepting the governour, lieutenant-governo[ur], president, fellows and tutors of Harvard College, settled ministers and grammar-school masters, with their families, who, for their polls, and estates in their own actual improvem[en]t, shall be exempted out of this act; and the said assessors, before they enter on this work, shall take the following oath; viz<sup>o</sup>,—

You, A. and B., being chosen assessors for the town of B., for the year one thousand seven hundred and fifty-six, do severally 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 province made the present year, [e]ntitled "An Act for [i]nquir-  
ing into the rateable estate[s] of the province," without favour or prejudice. So help you God.

Form of the assessors' oath.

—which oath, in such town or district where no justice dwells, may be administered by the town- or district-clerk; and every assessor who shall have been chosen by any town or district in the year one thousand seven hundred and fifty-six, accepting such choice, that shall refuse to take the said oath, or, taking the same, shall neglect or refuse to do the duty required by this act, or shall anyways prevaricate therein, shall, for each of these offences, forfeit and pay a fine of five pounds.

[SECT. 2.] And every person refusing or neglecting to give such assessor or assessors a true account of his rateable estate, improvem[en]ts or rents, agre[e]able to the true intent of this act, when thereunto required by the assessors, shall, for each offence, forfeit and pay the sum of twenty pounds. And in case any account given by any person in pursuance of this act, shall be, by the assessor or assessors taking the same, suspected of falshood, it shall be in the power of either of such assessors to administer an oath to the truth of such account, and if such suspected person shall refuse to swear to the truth of such acco[un]t, according to his best judgment, when thereunto required by any one of the assessors, such refusal shall be deemed a refusal to give an acco[un]t of his rateable estate; the person so refusing shall be subject to the fine in that case by this act provided, without further or other evidence for his conviction on trial, and every assessor shall be allowed out of the treasury of his respective town or district, the sum of three shillings, for every day he shall be necessarily employed in doing the duty enjoined by this act.

Fine for persons refusing to give the assessors an account of their rateable estates.

Assessor's pay.

*And be it further enacted,*

[SECT. 3.] That the assessors of each town and district in this province, who were chosen for the year one thousand seven hundred and fifty-five, shall, by the last Wednesday in May, [1756] [*one thousand seven hundred and fifty-six*] on oath, transmit to the secretary's office, a true and perfect copy of the list and valuation of estates, by which they made the taxes in their particular towns and districts for the year one thousand seven hundred and fifty-five, on penalty that each assessor neglecting his duty therein shall forfeit and pay the sum of five pounds.

Copies of the last year's lists to be lodged in the secretary's office.

[SECT. 4.] All fines and forfeitures arising by this act may be recovered by bill, plaint or information, or by action of debt, in any of his maj[es]ty's courts within this province proper to try the same; and shall be applied, two thirds to him or them that shall inform or sue for the same, and the other third to his majesty to and for the use of this government. [*Passed April 12; published April 21, 1756.*]

Recovery of fines.