

Notification of the sale first to be given.

up the same in the district of Shelburne, and in the shire town of the county of Hampshire, — then and in such case it shall and may be lawful for such assessors to post up, in some public[k] place or places in the said town, notifications of the intended sale of so much, and no more, of such delinquent proprietor's lands as shall be necessary to pay and satisfy such taxes, and other necessary intervening charges, three months before the same be sold; and also the assessors shall be obliged, for the notification of the proprietors, to adverti[z][s]e in two of the Boston newspapers; viz<sup>ty</sup>, “The Boston Gazette[e] and Country Journal,” and “The Massachusetts Gazette and Boston Weekly News-Letter,” three several weeks, such intended sale, at least three months before the said land[s] be sold; and if any of the delinquent proprietors shall not, by that time, pay such assessments and charges, then and in such case it shall and may be lawful for the said assessors, at a public[k] vendue to make sale of so much of such delinquent proprietor's lands as shall be sufficient for that purpose: *provided* said assessors proceed to make those sales within three days after the time set for said sales, and shall not make any adjournment of the same after said three days; and to make and execute deeds, in the law, for the conveyance of such lands of the proprietors to the purchaser or purchasers thereof, which deeds shall be good and valid, to all intents and purposes in the law, for conveying such estates to the purchaser or purchasers, their heirs and assigns, forever.

*Provided, nevertheless, —*

*And be it further enacted,*

To have liberty of redemption on their paying taxes, and within one year.

[SECT. 4.] That the said proprietors, their heirs or assigns, shall have liberty of redemption of their lands that may be sold for the non-payment of the tax granted as aforesaid, they paying to the purchaser or purchasers, their heirs or assigns, respectively, within one year afterwards, the sums for which the said lands may have been sold, with charges of sale, and costs, and the further sum [of] twelve pounds for each hundred pounds of money produced by said sale, and proportionably for any other sum: and that the said assessors, or the major part of them, shall, upon request made to any one of the said assessors, either at the time of such sale, or at any time within one year afterwards, by the person who at the time of sale shall be or have been the owner of the land sold, or his heirs, make and deliver to him or them an account in writing, under their hands, of the several particulars which shall constitute the whole sum for the levying whereof such land shall have been sold. [*Passed July 14.*]

Assessors to deliver an account of the particulars for which the lands shall have been sold.

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## CHAPTER 22.

AN ACT MAKING PROVISION FOR THE COLLECTION OF A RESIDUE OF CERTAIN ASSESSMENTS OF THE TOWN AND SECOND PARISH IN SCARBOROUGH, IN THE COUNTY OF CUMBERLAND.

Preamble.

WHEREAS several sums of money set down and contained in the several lists of the province, county, town, and parish, assessments made in the year 1766 by the assessors for the town and second parish of Scarborough, in the county of Cumberland, for the same year, committed to one Royal[1] Tyler, then constable of the said town of Scarborough, and collector for the said second parish, are not yet collected

or paid by reason that soon after the said Tyler's receipt of the said lists he absconded from the said town of Scarborough, and still absconds in parts unknown to the inhabitants of the said Scarborough, —

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

That it shall and may be lawful for the assessors of the said town of Scarborough, and of the said second parish, for the time being, and the said assessors are hereby, respectively, authori[z][s]ed and empowered, to take the same measures and proceed in the same way and manner, to effect the collections of the said sums of money set down and contained in the abovesaid several lists of assessments, which yet remain unpaid, as by one law of this province, intituled “ An Act directing how rates and taxes to be granted by the general assembly, as also county, town, and precinct, rates, shall be assessed and collected,” it would have been lawful for them to have taken and proceeded in, if the said Royal[1] Tyler had deceased at the same time when he first absconded as aforesaid. [*Passed July 14.*]

Assessors of the town, and of the first town in Scarborough, empowered to effect the collection of taxes, uncollected by Royal Tyler.

1730, chap. 1.

## CHAPTER 23.

AN ACT FOR GRANTING A TAX OF ONE PENNY HALFPENNY PER ACRE, YEARLY, FOR THE TERM OF FIVE YEARS, SUCCESSIVELY, ON ALL THE NON-RESIDENT PROPRIETORS' LANDS IN THE TOWN OF ASHBY, IN THE COUNTY OF MIDDLESEX, AND FOR SUBJECTING THE LANDS OF SUCH OF THE PROPRIETORS AS NEGLECT OR REFUSE TO PAY THE SAID TAX, TO BE SOLD FOR THE PAYMENT THEREOF.

WHEREAS the inhabitants of the town of Ashby, in the county of Middlesex, have petitioned this court, setting forth that they are desirous of building a meeting-house and settling a minister in said town, but that, by reason of the smallness of their number, and of their poverty, occasioned by the infancy of their settlements, they are unable to effect the same; and praying that a tax may be laid on the non-resident proprietors' lands in the said town for that purpose, — the said proprietors being notified, and making no objection, —

Preamble.

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

[SECT. 1.] That there be and hereby is granted a tax of one penny halfpenny per acre on all the non-resident proprietors' lands in the said town of Ashby, yearly, for the term of five years, successively; and that the inhabitants of the said town be and hereby are empowered, at any legal meeting, as occasion shall require, to make choice of such and so many persons as they may think needful to assess the said tax, and also a collector, or collectors, to gather and collect the same; which persons, so chosen to assess and collect the said tax, shall be under oath for the faithful discharge of their said trust, respectively.

Tax granted on lands in Ashby.

Assessors and collectors to be chosen; to be under oath.

*And be it further enacted,*

[SECT. 2.] That the monies arising by the said tax, after deducting the necessary charges of assessing and collecting the same (to be adjusted by the selectmen of the said town), shall be paid by the said collector or collectors, into the hands of the treasurer of said town, to be by him applied as he shall be directed, from time to time, by the

Moneys arising thereby, appropriated.