

is hereby ordered, in passing and receiving the sd. commissioner's acco^t accordingly to allow the payment of such salary or salaries as aforesaid, to himself or his deputy or deputys.

Provided,

[SECT. 19.] This act shall continue in force from the publication thereof until the twenty-ninth day of June, which which will be in the year of our Lord one thousand seven hundred and eighteen, and no longer. [*Passed and published June 22.*]

CHAPTER 7.

AN ACT FOR APPORTIONING AND ASSESSING A TAX OF ELEVEN THOUSAND POUNDS, UPON POLLS AND ESTATES.

WHEREAS the great and general court or assembly of the province of the Massachusetts Bay in New England, at their sessions in the years 1711 and 1712, did pass three several grants of taxes, on polls and estates, as funds and security for the repayment and drawing in several sums in the bills of credit on this province ordered to be imprinted, repeated and issued-out of the publick treasury for the service of the government; that is to say, at their sessions begun and held the twelfth day of March, 1711,* six thousand pounds; at their sessions begun and held the twenty-eighth day of May, 1712,† nine thousand pounds; and at their sessions begun and held the twenty-second day of October, 1712,‡ seven thousand pounds; applyed to the ends and uses in the said grants particularly enumerated and expressed; and, by the resolves of the courts that made the aforesaid grants, it was then ordered, that the said sum of twenty-two thousand pounds should be apportioned, assessed and levied on polls, and estates both real and personal, within this province, according to such rules and in such proportion, upon the several towns and districts within the same, as shall be agreed on and ordered by this court in their present session; wherefore, for the ordering, directing and perfecting the said sum of eleven thousand pounds, which, with the sum of four thousand pounds by the impost and tunnage of shipping, four thousand pounds more on the excise, two thousand eight hundred pounds income of the publick bills lent, and two hundred pounds income by the lighthouse, will make up the sum of twenty-two thousand pounds, pursuant to the funds and grants aforesaid, which is unanimously approved, ratified and confirmed; and we, his majesty's loyal and dutiful subjects, the representatives in general court assembled, pray that it be enacted,—

And be it accordingly enacted by His Excellency the Governour, Council and Representatives in General Court assembled, and by the authority of the same,

[SECT. 1.] That each town and district within this province be assessed and pay as such town and district's proportion of the aforesaid eleven thousand pounds, the sums following; that is to say,—

IN THE COUNTY OF SUFFOLK.

Boston, one thousand six hundred and seventy pounds	
eighteen shill's,	£1,670 18s. 0d.
Roxbury, one hundred thirty-two pounds,	132 0 0
Dorchester, one hundred eighty-three pounds nineteen	
shill's and sixpence,	183 19 6
Hingham, one hundred thirty-four pounds nineteen	
shillings and sevenpence,	134 19 7

* NOTES to 1711-12, resolve (c). † NOTES to 1712-13, resolve (a). ‡ *Ibid.*, resolve (b).

Brantrey, one hundred thirty-four pounds nineteen shillings and sevenpence,	£134 19s. 7d.
Dedham, one hundred and three pounds seventeen shill's and twopence,	103 17 2
Medfield, sixty-five pounds sixteen shillings and fourpence,	65 16 4
Medway, thirty-three pounds eight shillings and threepence,	33 8 3
Weymouth, eighty-three pounds eleven shillings and a penny,	83 11 1
Milton, sixty-two pounds sixteen shillings and ninepence,	62 16 9
Hull, thirty-three pounds nineteen shillings and threepence,	33 19 3
Wrentham, sixty pounds fifteen shillings and sixpence,	60 15 6
Mendon, seventy pounds eighteen shillings and a penny,	70 18 1
Woodstock, forty-eight pounds twelve shillings and sevenpence,	48 12 7
Brooklyn, forty-five pounds eleven shillings and twopence,	45 11 2
Needham, thirty-one pounds seven shillings and elevenpence,	31 7 11

IN THE COUNTY OF ESSEX.

Salem, three hundred sixty-four pounds thirteen shillings,	364 13 0
Ipswich, four hundred and five pounds three shillings and fourpence,	405 3 4
Newberry, three hundred fourteen pounds seventeen shill's and sixpence,	314 17 6
Marblehead, two hundred seventy-nine pounds nineteen shillings	279 19 0
Lynn, one hundred forty-one pounds sixteen shill's and twopence,	141 16 2
Andover, one hundred fifty-eight pounds nineteen shill's and elevenpence,	158 19 11
Beverly, one hundred thirty-five pounds fourteen shill's threepence,	135 14 3
Rowly, one hundred and four pounds fourteen shill's and sevenpence,	104 14 7
Salisbury, one hundred and one pounds five shillings and tenpence,	101 5 10
Haverhill, one hundred thirty-five pounds twelve shill's, and fivepence,	135 12 5
Glocester, one hundred fifty-one pounds eighteen shill's and ninepence,	151 18 9
Topsfield, seventy-seven pounds,	77 0 0
Boxford, sixty-four pounds five shillings and twopence,	64 5 2
Amesbury, ninety-seven pounds five shillings and twopence,	97 5 2
Bradford, sixty-seven pounds eight shillings and fivepence,	67 8 5
Wenham, sixty-one pounds fifteen shill's and eightpence,	61 15 8
Manchester, twenty pounds five shillings and twopence,	20 5 2

IN THE COUNTY OF MIDDLESEX.

Cambridge, one hundred and one pounds five shillings and tenpence,	£101 5s. 10d.
Charlestown, two hundred forty-nine pounds seven shillings and sevenpence,	249 7 7
Watertown, one hundred thirty-one pounds thirteen shill's and sevenpence,	131 13 7
Westown, thirty-nine pounds nine shillings and threepence,	39 9 3
Concord, one hundred fifty-five pounds two shillings, Wobourn, one hundred forty-six pounds six shill's and elevenpence,	155 2 0
Reading, one hundred and one pounds four shillings, Sudbury, one hundred and twelve pounds nine shill's and sixpence,	146 6 11
Marlborough, one hundred thirty-eight pounds four shill's and eightpence,	101 4 0
Lexington, seventy-four pounds nine shillings and sevenpence,	112 9 6
Newton, eighty-four pounds eleven shillings and threepence,	138 4 8
Malden, seventy-seven pounds nine shillings and twopence,	74 9 7
Chelmsford, eighty-eight pounds two shillings and ninepence,	84 11 3
Billerica, ninety-two pounds nineteen shillings,	77 9 2
Sherbourn, fifty-nine pounds fifteen shillings and fivepence,	88 2 9
Groton, sixty-four pounds five shillings and twopence, Lancaster, sixty-four pounds five shillings and twopence,	92 19 0
Framingham, seventy-two pounds eighteen shillings and fivepence	59 15 5
Medford, forty pounds ten shillings and fourpence,	64 5 2
Stow, forty pounds ten shillings and fourpence,	64 5 2
Dunstable, twenty-two pounds fifteen shill's and sevenpence,	72 18 5
Dracut, seventeen pounds thirteen shillings and tenpence,	40 10 4
	40 10 4
	22 15 7
	17 13 10

IN THE COUNTY OF HAMPSHIRE.

Springfield, one hundred forty-six pounds six shillings, Northampton, one hundred and one pounds five shillings and tenpence,	146 6 0
Hadley, seventy-two pounds seventeen shillings and sixpence,	101 5 10
Hatfield, fifty-five pounds thirteen shillings and ninepence,	72 17 6
Westfield, fifty-five pounds thirteen shillings and ninepence,	55 13 9
Suffield, fifty-five pounds twelve shillings and tenpence, Enfield, forty-six pounds one shilling and threepence,	55 13 9
Deerfield, twenty pounds five shillings and twopence,	55 12 10
	46 1 3
	20 5 2

IN THE COUNTY OF PLYMOUTH.

Plymouth, one hundred and six pounds sixteen shillings and ninepence,	106 16 9
Plimpton, sixty-four pounds seven shillings,	64 7 0

Situate, one hundred seventy-four pounds five shillings and twopence,	£174	5s.	2d.
Bridgwater, one hundred and forty pounds sixteen shillings,	140	16	0
Marshfield, ninety-three pounds ten shillings,	93	10	0
Pembroke, forty pounds ten shillings and fourpence,	40	10	4
Duxbury, fifty-one pounds fourteen shillings,	51	14	0
Middleborough, sixty-four pounds sixteen shillings and twopence,	64	16	2
Rochester, sixty pounds fifteen shillings and sixpence,	60	15	6
Abbingdon, fifteen pounds five shillings and threepence,	15	5	3

IN THE COUNTY OF BARNSTABLE.

Barnstable, one hundred forty-eight pounds seventeen shill's and fourpence,	148	17	4
Sandwich, one hundred and one pounds five shillings and tenpence,	101	5	10
Eastham, one hundred and four pounds fourteen shill's and sevenpence,	104	14	7
Truro, forty-eight pounds eleven shillings and eightpence,	48	11	8
Yarmouth, ninety-two pounds thirteen shillings and sixpence,	92	13	6
Harwich, fifty-seven pounds four shillings,	57	4	0
Falmouth, twenty-seven pounds eighteen shillings and threepence,	27	18	3
Chatham, twenty-nine pounds six shillings and eightpence,	29	6	8

IN THE COUNTY OF BRISTOL.

Bristol, ninety-two pounds three shillings and fivepence,	92	3	5
Taunton, one hundred thirty-four pounds four shillings,	134	4	0
Norton, with the east end of North Purchase, thirty-seven pounds nine shillings and tenpence,	37	9	10
Dartmouth, one hundred fifty-two pounds eight shillings and tenpence,	152	8	10
Dighton, forty-four pounds eleven shillings,	44	11	0
Rehoboth, one hundred twenty-four pounds eleven shill's and sixpence,	124	11	6
Little Compton, ninety-four pounds three shillings and ninepence,	94	3	9
Swansey, one hundred and fifteen pounds ten shillings,	115	10	0
Tivertown, sixty-nine pounds seventeen shillings,	69	17	0
Freetown, thirty-seven pounds eight shillings and elevenpence,	37	8	11
Attleborough, fifty pounds twelve shill's and elevenpence,	50	12	11

IN DUKES COUNTY.

Edgartown, forty-five pounds two shillings,	45	2	0
Chilmark, forty-five pounds two shillings,	45	2	0
Tisbury, eighteen pounds fourteen shillings,	18	14	0

IN THE COUNTY OF YORK.

York, sixty pounds fifteen shillings and sixpence,	60	15	6
Kittery, seventy-five pounds eighteen shill's and elevenpence,	75	18	11

Berwick, forty-four pounds thirteen shill's and ninepence,	£44 13s. 9d.
Wells, thirty-five pounds six shillings and ninepence,	35 6 9
Nantucket, one hundred eighty-seven pounds seventeen shillings and fivepence,	187 17 5

And be it further enacted by the authority aforesaid,

[SECT. 2.] That the treasurer do forthwith send out his warrants, directed to the selectmen or assessors of each town or district within this province, requiring them, respectively, to assess the sum hereby set upon such town and district, in manner following; that is to say, to assess all ratable male poles above the age of sixteen years, at five shillings the poll (except the governour and lieutenant-governour, and their families, the president, fellows and students of Harvard Colledge, settled ministers and grammar-school masters, who are hereby exempted as well from being taxed for their polls, as for their estates being in their own hand and under their actual management and improvement), and other persons (if such there be) who through age, infirmity or extream poverty, in the judgment of the assessors, are not capable to pay towards publick charges, they may except their polls and so much of their estates as, in their prudence, they shall think fit and judge meet; and all estates, both real and personal, lying within the limits and bounds of such town or district, or next unto the same, not paying elsewhere, in whose hand, tenure, occupation or possession soever the same is or shall be found, and income by trade or faculty which any person or persons (except as before excepted) do or shall exercise in gaining, by moneys or other estate not particularly otherwise asses't, or commission of profit in their improvement, according to their understanding and cunning, at one penny on the pound; and to abate or multiply the same, if need be, so as to make up the sum hereby set and ordered for such town or district to pay; and, in making their assessments, to estimate houses and lands at six years' income of the yearly rents whereat they may be reasonably set or let for in the places where they lye (saving all contracts betwixt landlord and tenant, and, where no such contract is, the landlord to reimburse one-half of the tax set upon such houses and lands); and to estimate Indian, negro and molatto servants proportionably as other personal estate, according to their sound judgment and discretion; as also to estimate every ox of four years old and upwards, at forty shillings; every cow of three years old and upwards, at thirty shillings; every horse and mare of three years old and upwards, at forty shillings; every swine of one year old and upwards, at eight shillings; every sheep and goat of one year old and upwards, at four shillings: likewise requiring the assessors to make a fair list of the said assessment, setting forth, in distinct columns, against each particular person's names, how much he or she is assessed at for polls, and how much for houses and lands, and how much for personal estate and income by trade or faculty; and the list or lists so perfected and signed by them, or the major part of them, to commit to the collectors, constable or constables of such town or district, and to return a certificate of the name or names of such collector, constable or constables, together with the sum total to each of them respectively committed, unto himself some time before the last day of September next.

[SECT. 3.] And the treasurer for the time being, upon the receipt of such certificate, is hereby impowred and ordered to issue forth his warrant to the collectors, constable or constables of such towns or districts, requiring him or them, respectively, to collect the whole of each respective sum assessed on each particular person, before the last day of

March next, and of the inhabitants of the town of Boston, to collect their proportion sometime in the month of January aforesaid, and to pay in their collections, and issue the accompts of the whole, at or before the last day of May, which will be in the year of our Lord one thousand seven hundred and eighteen.

And be it further enacted by the authority aforesaid,

[SECT. 4.] That the assessors of each town and district, respectively, in convenient time before their making the assessment, shall give seasonable warning to the inhabitants, in a town meeting, or by posting up notifications in some place or places in such town or district, or otherwise to notify the inhabitants, to give or bring into the said assessors true and perfect lists of their polls and ratable estate; and if any person or persons shall neglect or refuse so to do, or bring in a false list, it shall be lawful to and for the assessors to assess such person or persons, according to their known ability within such town, in their sound judgment and discretion, their due proportion to this tax, as near as they can, according to the rules herein given, under the penalty of twenty shillings for each person that shall be convicted by legal proof, in the judgment of the assessors, of bringing in a false bill: the said fine to be for the use of the poor of such town or district where the delinquent lives, to be levied by warrant from the assessors, directed to the collector or constable in manner as is directed for gathering of town assessments, and to be paid in to the town treasurer or selectmen for the use afores'd: *saving* to the party aggrieved at the judgment of the assessors in setting of such fine, liberty of appeal therefrom to the court of general sessions of the peace within the county, for relief, as in case of being overrated. And if the party be not convicted of any falseness in the list by him presented of polls, ratable estate, and income by any trade or faculty which he doth or shall exercise in gaining by mon'y or other estate not particularly otherwise assessed, such list shall be a rule for such person's proportion to the tax, which the assessors may not exceed. [*Passed June 22.*]