

CHAPTER 8.

AN ACT FOR APPORTIONING AND ASSESSING A TAX OF TWENTY-FOUR THOUSAND POUNDS, IN BILLS OF CREDIT OF THE NEW TENOR AND FORM ALREADY EXTANT; AND ALSO FOR APPORTIONING AND ASSESSING A FURTHER TAX OF ONE THOUSAND SIX HUNDRED AND SEVENTY-FOUR POUNDS SEVENTEEN SHILLINGS AND FOURPENCE, IN BILLS OF CREDIT OF SAID TENOR AND FORM, PAID THE REPRESENTATIVES FOR THEIR SERVICE AND ATTENDANCE IN GENERAL COURT, AND TRAVEL, ANNO ONE THOUSAND SEVEN HUNDRED AND THIRTY-EIGHT, AND IN THEIR SESSION IN APRIL, ONE THOUSAND SEVEN HUNDRED AND THIRTY-NINE; AND ALSO FOR APPORTIONING A FURTHER TAX, IN SAID BILLS OF THE NEW TENOR, OF ONE HUNDRED AND THIRTY-SIX POUNDS THIRTEEN SHILLINGS AND FOURPENCE, AS A FINE, LAID THE LAST YEAR AND THIS PRESENT, ON THE SEVERAL TOWNS PARTICULARLY IN THIS ACT MENTIONED, FOR NOT SENDING A REPRESENTATIVE.

WHEREAS the great and general court or assembly of the province of the Massachusetts Bay, in New England, at their sessions in the years hereafter mentioned, did pass several grants of taxes on polls and estates, as funds and security for the payment and drawing in several sums in 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 session held in the month of May, one thousand seven hundred and twenty-eight, the sum of twenty thousand pounds;* at their session held, by adjournment, in November, one thousand seven hundred and thirty-three, the sum of five thousand five hundred and twenty-five pounds; at their session in May, one thousand seven hundred and twenty-nine, the sum of twenty thousand pounds;† at their session held, by adjournment, in November, one thousand seven hundred and thirty-three, the further sum of five thousand five hundred and twenty-five pounds, all bills of the old tenor and form; and at their session in May, one thousand seven hundred and thirty-seven, one thousand pounds, bills of the new tenor; and, by the acts and resolves of the courts that made the aforesaid grants, it was ordered, that the several sums aforesaid, amounting in the whole to fifty-four thousand and fifty pounds, in bills of the old form and tenor, equal to eighteen thousand and sixteen pounds thirteen shillings and fourpence in bills of the new tenor already extant, shall 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 should be agreed on by this court; and whereas this court did likewise, at their session in the month of May, one thousand seven hundred and thirty-seven, emit the sum of six thousand pounds; and, at their session in May, one thousand seven hundred and thirty-eight, did emit the further sum of six thousand pounds in bills of the new tenor and form, and did likewise pass acts for levying, assessing and apportioning the same, but did therein provide that this present assembly might, notwithstanding, anew apportion the said sum on the several towns of this province if they thought fit; and have likewise ordered, that the sum of one thousand six hundred seventy-four pounds seventeen shillings and fourpence, in bills of the new tenor, paid the representatives, should be levied and assessed on the polls and estates of the inhabitants of the several towns according to what their respective representatives have received; and have also, at their session in May 1739 [one thousand seven hundred and thirty-nine], and at their

1733-34, chap. 7,
§ 22.

1733-34, chap. 7,
§ 23.

1737-38, chap. 2,
§ 2.

1737-38, chap. 15.

1738-39, chap. 1.

1737-38, chap. 15,
§ 10.
1738-39, chap. 1,
§ 19.

* NOTES to 1728-29, resolve (b).

† NOTES to 1729-30, resolve (a).

present session, laid the sum of one hundred thirty-six pounds thirteen shillings and fourpence in bills of the new tenor already extant, equal to four hundred and ten pounds in bills of the old tenor, as a fine on several towns for not sending a representative; *wherefore*, for the ordering, directing and effectual drawing in the sum of twelve thousand pounds in bills of the new tenor already extant, which, with the sum of six thousand and sixteen pounds thirteen shillings and fourpence, to be drawn in by the excise, the income of the bills let out, and the lighthouse, &c., will make the said sum of eighteen thousand and sixteen pounds thirteen shillings and fourpence, equal to fifty-four thousand and fifty pounds, in bills of the old form and tenor, as aforementioned, pursuant to the funds and grants aforesaid; and also for the effectual drawing in the sum of twelve thousand pounds, according to the apportionment now agreed to by this court; and also the sum of one thousand six hundred and seventy-four pounds seventeen shillings and fourpence, paid the representatives, as aforesaid; and the sum of one hundred and thirty-six pounds thirteen shillings and fourpence, equal to four hundred and ten pounds in bills of the old tenor, laid as a fine on several towns for not sending a representative; all which is unanimously approved, ratified and confirmed; we, his majesty's most loyal and dutyfull subjects, the representatives in general court assembled, pray that it may 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's and district's proportions of the sum of twenty-four thousand pounds, bills of the new tenor, as also for the fines laid on them, and their representatives' pay, the several sums following; that is to say,—

IN THE COUNTY OF SUFFOLK.

	REPRESENTATIVES' PAY.	FINES.	PROVINCE TAX.	SEM TOTAL.
Boston,	£55 6s. 4d.	£0 0s. 0d.	£4,058 2s. 0d.	£4,113 8s. 4d.
Roxbury,	12 16 8	0 0 0	209 4 0	222 0 8
Dorchester,	14 0 0	0 0 0	198 2 0	212 0 0
Milton,	14 0 0	0 0 0	100 6 0	114 6 0
Braintree,	16 18 4	0 0 0	196 2 0	213 0 4
Weymouth,	16 18 4	0 0 0	133 12 0	150 10 4
Hingham,	16 0 0	0 0 0	227 4 0	243 4 0
Dedham,	16 18 4	0 0 0	181 0 0	197 18 4
Medfield,	9 13 4	0 0 0	101 14 0	111 7 4
Wretham,	16 16 8	0 0 0	150 10 0	167 6 8
Medway,	16 11 8	6 13 4	73 2 0	96 7 0
Stratton,	16 18 4	0 0 0	105 2 0	122 0 4
Hull,	0 0 0	0 0 0	42 6 0	42 6 0
Brookline,	0 0 0	6 13 4	78 12 0	85 5 4
Nedham,	12 11 8	0 0 0	89 2 0	101 13 8
Bedingham,	16 8 0	0 0 0	43 12 0	44 8 8
Walpole,	0 0 0	0 0 0	41 10 0	41 10 0
Chelsea,	0 0 0	0 0 0	69 18 0	69 18 0
	£236 6s. 4d.	£13 6s. 8d.	£6,099 0s. 0d.	£6,348 13s. 0d.
Four thousand one hundred and thirteen pounds eight shill ^s and fourpence,				
Two hundred and twenty-two pounds and eightpence,				
Two hundred and twelve pounds and two shillings,				
One hundred and fourteen pounds and six shillings,				
Two hundred and thirteen pounds and fourpence,				
One hundred and fifty pounds ten shillings and fourpence,				
Two hundred and forty-three pounds and four shillings,				
One hundred ninety-seven pounds eighteen shillings and fourpence,				
One hundred and eleven pounds seven shillings and fourpence,				
One hundred sixty-seven pounds six shillings and eightpence,				
Ninety-six pounds and seven shillings,				
One hundred twenty-two pounds and fourpence,				
Forty-two pounds and six shillings,				
Eighty-five pounds five shillings and fourpence,				
One hundred one pounds thirteen shillings and eightpence,				
Forty-four pounds eight shillings and eightpence,				
Forty-one pounds and ten shillings,				
Sixty-nine pounds and eighteen shillings,				
Six thousand three hundred forty-eight pounds thirteen shill ^s ,				

IN THE COUNTY OF ESSEX.

	REPRESENTATIVES' PAY.	FINES.	PROVINCE TAX.	SEM TOTAL.
Salem,	£12 10s. 0d.	£0 0s. 0d.	£690 0s. 0d.	£702 10s. 0d.
Ipswich,	35 6 8	0 0 0	676 0 0	711 6 8
Newbury,	34 6 8	0 0 0	615 0 0	649 6 8
Marblehead,	33 10 0	0 0 0	456 0 0	489 10 0
Lyynn,	16 18 4	0 0 0	230 2 0	247 0 4
Andover,	17 13 4	0 0 0	279 2 0	296 15 4
Beverly,	17 8 4	0 0 0	187 10 0	204 18 4
Roxley,	16 3 4	0 0 0	182 0 0	198 3 4
Salisbury,	18 13 4	0 0 0	212 0 0	230 13 4
Haverhill,	14 10 0	0 0 0	225 6 0	239 16 0
Glocester,	18 3 4	0 0 0	314 2 0	332 5 4
Topsfield,	17 13 4	0 0 0	87 2 0	104 15 4
Seven hundred two pounds and ten shillings,				
Seven hundred eleven pounds six shillings and eightpence,				
Six hundred forty-nine pounds six shillings and eightpence,				
Four hundred eighty-nine pounds and ten shillings,				
Two hundred forty-seven pounds and fourpence,				
Two hundred ninety-six pounds fifteen shillings and fourpence,				
Two hundred four pounds eighteen shillings and fourpence,				
One hundred ninety-eight pounds three shillings and fourpence,				
Two hundred thirty pounds thirteen shillings and fourpence,				
Two hundred thirty-nine pounds and sixteen shillings,				
Three hundred thirty-two pounds five shillings and fourpence,				
One hundred four pounds fifteen shillings and fourpence,				

	£17 13s. 4d.	£0 0s. 0d.	£109 12s. 0d.	£17 5s. 4d.
Boxford,	18 13 4	0 0 0	188 0 0	206 13 4
Almshury,	15 16 8	0 0 0	102 2 0	117 18 8
Bradford,	17 13 4	0 0 0	81 14 0	99 7 4
Wenham,	0 0 0	0 0 0	68 8 0	68 8 0
Manchester,	0 0 0	0 0 0	73 0 0	73 0 0
Melfham,	0 0 0	0 0 0	62 16 6	67 16 0
Middleton,	0 0 0	0 0 0	24 0 0	24 0 0
Kenford,	0 0 0	0 0 0	24 0 0	24 0 0
	£322 13s. 4d.	£0 0s. 0d.	£4,863 16s. 0d.	£5,186 9s. 4d.

IN THE COUNTY OF MIDDLESEX.

	£14 0s. 0d.	£0 0d. 0s.	£156 18s. 0d.	£170 18s. 0d.
Cambridge,	27 0 0	0 0 0	452 14 0	479 14 0
Charlestown,	14 0 0	0 0 0	98 8 0	112 8 0
Watertown,	16 10 0	0 0 0	219 12 0	236 2 0
Concord,	17 3 4	0 0 0	89 6 0	106 9 4
Weston,	16 13 4	0 0 0	171 16 0	188 9 4
Woburn,	16 13 4	0 0 0	163 6 0	179 19 4
Reading,	16 0 0	0 0 0	193 18 0	209 18 0
Sudbury,	17 13 4	0 0 0	160 18 0	178 11 4
Marlboro,	16 13 4	0 0 0	121 10 0	138 3 4
Lexington,	14 0 0	0 0 0	147 8 0	161 8 0
Newton,	12 16 8	0 0 0	138 0 0	150 16 8
Malden,	17 0 0	0 0 0	110 14 0	127 14 0
Chelmsford,	16 10 0	0 0 0	119 0 0	135 10 0
Billerica,	15 5 0	0 0 0	72 4 0	87 9 0
Sherborn,	0 0 0	0 0 0	49 2 0	49 2 0
Holliston,	12 0 0	0 0 0	136 12 0	148 12 0
Groton,	17 3 4	0 0 0	141 14 0	158 17 4
Frammingham,	14 0 0	0 0 0	76 8 0	90 8 0
Medford,	0 0 0	20 0 0	68 4 0	88 4 0
Stow,	2 6 8	0 0 0	43 8 0	45 14 8
Dunstable,	0 0 0	6 13 4	44 0 0	50 13 4
Dracut,	0 0 0	0 0 0	50 4 0	50 4 0
Stoneham,	13 17 8	0 0 0	73 12 0	87 9 8
Littleton,	0 0 0	0 0 0	60 0 0	60 0 0
Hopkinton,	0 0 0	0 0 0	60 0 0	60 0 0
Bedford,	0 0 0	6 13 4	53 14 0	60 7 4

One hundred twenty-seven pounds five shillings and fourpence,
 Two hundred six pounds thirteen shillings and fourpence,
 One hundred seventeen pounds eighteen shillings and eightpence,
 Ninety-nine pounds seven shillings and fourpence,
 Sixty-eight pounds and eight shillings,
 Seventy and three pounds,
 Sixty-two pounds and sixteen shillings,
 Twenty and four pounds,
 Five thousand one hundred eighty-six pounds nine shillings and fourpence,

One hundred seventy pounds and eighteen shillings,
 Four hundred seventy-nine pounds and fourteen shillings,
 One hundred twelve pounds and eight shillings,
 Two hundred thirty-six pounds and two shillings,
 One hundred six pounds nine shillings and fourpence,
 One hundred eighty-eight pounds nine shillings and fourpence,
 One hundred seventy-nine pounds nineteen shillings and fourpence,
 Two hundred nine pounds and eighteen shillings,
 One hundred seventy-eight pounds eleven shillings and fourpence,
 One hundred thirty-eight pounds three shillings and fourpence,
 One hundred sixty-one pounds and eight shillings,
 One hundred fifty pounds sixteen shillings and eightpence,
 One hundred twenty-seven pounds and ten shillings,
 One hundred thirty-five pounds and nine shillings,
 Eighty-seven pounds and two shillings,
 Forty-nine pounds and two shillings,
 One hundred forty-eight pounds and twelve shillings,
 One hundred fifty-eight pounds and seventeen shillings and fourpence,
 Ninety pounds and eight shillings,
 Eighty-eight pounds and four shillings,
 Forty-five pounds fourteen shillings and eightpence,
 Fifty pounds thirteen shillings and fourpence,
 Fifty pounds and four shillings,
 Eighty-seven pounds nine shillings and eightpence,
 Sixty pounds,
 Sixty pounds seven shillings and fourpence,

IN THE COUNTY OF MIDDLESEX—Continued.

	REPRESENTATIVES' TAX.	FINES.	PROVINCE TAX.	SUM TOTAL.
Westford,	£0 0s. 0d.	£0 0s. 0d.	£72 4s. 0d.	£72 4s. 0d.
Wilmington,	0 0 0	0 0 0	48 10 0	48 10 0
Nottingham,	0 0 0	0 0 0	30 18 0	30 18 0
Tewksbury,	0 0 0	0 0 0	39 14 0	39 14 0
Acton,	0 0 0	0 0 0	26 4 0	26 4 0
Waltham,	16 18 4	0 0 0	87 0 0	103 18 4
Townshend,	0 0 0	0 0 0	24 0 0	24 0 0
Litchfield,	0 0 0	0 0 0	18 0 0	18 0 0
	£324 4s. 4d.	£33 6s. 8d.	£3,559 0s. 0d.	£3,916 11s. 0d.

IN THE COUNTY OF HAMPSHIRE.

Springfield,	£15 6s. 8d.	£0 0s. 0d.	£262 10s. 0d.	£277 16s. 8d.
Northampton,	9 13 4	0 0 0	187 14 0	197 7 4
Hadley,	0 0 0	0 0 0	133 16 0	133 16 0
Hatfield,	4 6 8	0 0 0	111 4 0	115 10 8
Westfield,	13 14 0	0 0 0	116 10 0	130 4 0
Susfield,	19 6 8	13 6 8	146 10 0	179 3 4
Enfield,	13 14 0	0 0 0	80 16 0	94 10 0
Deerfield,	21 18 4	10 0 0	73 10 0	105 8 4
Sunderland,	0 0 0	0 0 0	38 10 0	38 10 0
Northfield,	0 0 0	3 6 8	60 0 0	63 6 8
Brimfield,	0 0 0	6 13 4	61 8 0	68 1 4
Somers,	0 0 0	0 0 0	38 14 0	38 14 0
Sheffield,	0 0 0	0 0 0	48 0 0	48 0 0
	£97 19s. 8d.	£33 6s. 8d.	£1,359 2s. 0d.	£1,490 8s. 4d.

IN THE COUNTY OF WORCESTER.

Worcester,	£18 8s. 4d.	£0 0s. 0d.	£78 0s. 0d.	£96 8s. 4d.
Lancaster,	18 3 4	0 0 0	6 2 0	24 5 4
Mendon,	17 18 8	0 0 0	117 6 0	135 4 8
Woodstock,	19 13 4	0 0 0	122 8 0	142 1 4
	Ninety-six pounds eight shillings and fourpence,			
	Twenty-four pounds five shillings and fourpence,			
	One hundred thirty-five pounds four shillings and eightpence,			
	One hundred forty-two pounds one shilling and fourpence,			

Brookfield,	£12 13s. 4d.	£0 0s. 0d.	£99 14s. 0d.	One hundred twelve pounds seven shillings and fourpence,	£112 7s. 4d.
Southboró,	17 13 4	0 0 0	68 4 0	Eighty-five pounds seventeen shillings and fourpence,	85 17 4
Leicester,	0 0 0	0 0 0	58 4 0	Fifty-eight pounds and four shillings,	58 4 0
Rutland,	0 0 0	10 0 0	36 14 0	Forty-six pounds and fourteen shillings,	46 14 0
Innenburg,	0 0 0	0 0 0	39 0 0	Thirty-nine pounds,	39 0 0
Westboró,	15 1 8	13 6 8	68 14 0	Ninety-seven pounds two shillings and fourpence,	97 2 4
Shrewsbury,	0 0 0	0 0 0	67 10 0	Sixty-seven pounds and ten shillings,	67 10 0
Oxford,	16 10 0	0 0 0	42 0 0	Fifty-two pounds,	52 0 0
Sutton,	0 0 0	0 0 0	80 2 0	Ninety-six pounds and twelve shillings,	96 12 0
Uxbridge,	0 0 0	0 0 0	60 12 0	Sixty pounds and twelve shillings,	60 12 0
Harvard,	0 0 0	0 0 0	48 8 0	Forty-eight pounds and eight shillings,	48 8 0
Grafton,	0 0 0	0 0 0	46 4 0	Forty-six pounds and four shillings,	46 4 0
Upton,	0 0 0	0 0 0	13 6 0	Thirteen pounds and six shillings,	13 6 0
Dudley,	0 0 0	0 0 0	24 0 0	Twenty-four pounds,	24 0 0
Bolton,	0 0 0	0 0 0	54 8 0	Fifty-four pounds and eight shillings,	54 8 0
Sturbridge,	0 0 0	0 0 0	15 8 0	Fifteen pounds and eight shillings,	15 8 0
Hardwicke,	0 0 0	0 0 0	15 8 0	Fifteen pounds and eight shillings,	15 8 0
Leominster,	0 0 0	0 0 0	17 10 0	Seventeen pounds ten shillings,	17 10 0
	£136 2s. 0d.	£33 6s. 8d.	£1,279 2s. 0d.	Fourteen hundred forty-eight pounds ten shillings and eightpence,	£1,448 10s. 8d.

IN THE COUNTY OF PLYMOUTH.

Plymouth,	£15 0s. 0d.	£0 0s. 0d.	£217 18s. 0d.	Two hundred thirty-two pounds and eighteen shillings,	£232 18s. 0d.
Settuate,	7 11 8	0 0 0	104 16 0	One hundred twenty pounds seven shillings and eightpence,	112 7 8
Bridgewater,	17 13 4	0 0 0	292 2 0	Three hundred nine pounds fifteen shillings and fourpence,	309 15 4
Marshfield,	16 1 8	0 0 0	270 4 0	Two hundred eighty-seven pounds seventeen shillings and fourpence,	287 17 4
Pembroke,	15 16 8	0 0 0	165 2 0	One hundred eighty-one pounds three shillings and eightpence,	181 3 8
Duxbury,	17 10 0	0 0 0	92 16 0	One hundred eight pounds twelve shillings and eightpence,	108 12 8
Middleboró,	16 13 4	0 0 0	88 6 0	One hundred five pounds and sixteen shillings,	105 16 0
Rochester,	19 3 4	0 0 0	185 18 0	Two hundred two pounds eleven shillings and fourpence,	202 11 4
Abington,	0 0 0	0 0 0	141 10 0	One hundred sixty pounds thirteen shillings and fourpence,	160 13 4
Kingston,	0 0 0	3 6 8	52 8 0	Fifty-two pounds and eight shillings,	52 8 0
Hannover,	16 10 0	0 0 0	61 10 0	Sixty-four pounds sixteen shillings and eightpence,	64 16 8
Hallifax,	0 0 0	0 0 0	75 2 0	Ninety-one pounds and twelve shillings,	91 12 0
Wareham,	0 0 0	0 0 0	51 0 0	Fifty-one pounds,	51 0 0
	£159 13s. 4d.	£3 6s. 8d.	£1,840 6s. 0d.	Fourty-one pounds and fourteen shillings,	41 14 0
				Two thousand and three pounds six shillings,	£2,003 6s. 0d.

IN THE COUNTY OF BARNSTABLE.

	REPRESENTATIVES	FINES.	PROVINCE TAX.	SUM TOTAL.
Barnstable,	£18 6s. 8d.	£0 0s. 0d.	£269 12s. 0d.	£287 18s. 8d.
Yarnouth,	17 6 8	0 0 0	171 2 0	188 8 8
Sandwich,	17 6 8	0 0 0	156 0 0	173 16 8
Eastham,	13 13 4	0 0 0	194 12 0	208 5 4
Truro,	0 0 0	0 0 0	64 16 0	64 16 0
Harwich,	13 10 0	0 0 0	126 14 0	140 4 0
Falmouth,	10 16 8	0 0 0	99 18 0	110 14 8
Chatham,	0 0 0	0 0 0	74 16 0	74 16 0
Provincetown,	0 0 0	0 0 0	0 0 0	0 0 0
	£91 10s. 0d.	£0 0s. 0d.	£1,157 10s. 0d.	£1,249 0s. 0d.

IN THE COUNTY OF BRISTOL.

	REPRESENTATIVES	FINES.	PROVINCE TAX.	SUM TOTAL.
Bristol,	£18 10s. 0d.	£0 0s. 0d.	£178 4s. 0d.	£196 14s. 0d.
Taunton,	18 3 4	0 0 0	222 2 0	240 5 4
Norton,	15 3 4	0 0 0	127 8 0	142 11 4
Easton,	0 0 0	0 0 0	41 14 0	41 14 0
Dartmouth,	19 10 0	0 0 0	346 14 0	366 4 0
Dighton,	18 13 4	0 0 0	80 2 0	98 15 4
Rehoboth,	18 13 4	0 0 0	280 0 0	298 13 4
Little Compton,	17 5 0	0 0 0	175 2 0	192 7 0
Tiverton,	15 10 0	0 0 0	96 0 0	111 10 0
Freetown,	0 0 0	20 0 0	80 8 0	100 8 0
Atteboro,	18 3 4	0 0 0	146 2 0	164 5 4
Barrington,	0 0 0	0 0 0	68 0 0	68 0 0
Kaynham,	0 0 0	0 0 0	47 2 0	47 2 0
Berkley,	0 0 0	0 0 0	49 18 0	49 18 0
Swanscy with Shewamct,	18 0 0	0 0 0	198 0 0	216 0 0
	£177 11s. 8d.	£20 0s. 0d.	£2,136 16s. 0d.	£2,334 7s. 8d.

IN THE COUNTY OF YORK.

	£20 3s. 4d.	£0 0s. 0d.	£209 14s. 0d.	Two hundred twenty-nine pounds seventeen shillings and fourpence, Two hundred eighty-nine pounds four shillings and eightpence, One hundred fifty-seven pounds and eightpence, One hundred thirty-six pounds twelve shillings and eightpence, One hundred seventy-eight pounds two shillings and eightpence, Seventy-three pounds and twelve shillings, Fifty-eight pounds sixteen shillings and eightpence, Ninety-nine pounds and eight shillings, Thirty-five pounds and four shillings, Twenty-four pounds, Thirty pounds,	£229 17s. 4d.
York,	18 16 8	0 0 0	270 8 0		289 4 8
Kitticy,	15 16 8	0 0 0	141 4 0		157 0 8
Berwick,	17 16 8	0 0 0	118 16 0		136 12 8
Wells,	18 16 8	0 0 0	139 6 0		178 2 8
Falmouth,	20 10 0	0 0 0	53 2 0		73 12 0
Bideford,	9 6 8	0 0 0	49 10 0		58 16 8
Arundel,	0 0 0	0 0 0	99 8 0		99 8 0
Scarborough,	0 0 0	0 0 0	35 4 0		35 4 0
North Yarmouth,	0 0 0	0 0 0	24 0 0		24 0 0
Georgetown,	0 0 0	0 0 0	30 0 0		30 0 0
Brunswick,	0 0 0	0 0 0	30 0 0		30 0 0
	£121 6s. 8d.	£0 0s. 0d.	£1,190 12s. 0d.	One thousand three hundred eleven pounds eighteen shillings and eightpence,	£1,311 18s. 8d.

IN THE COUNTY OF DUKES COUNTY.

	£0 0s. 0d.	£96 0s. 0d.	£36 0s. 0d.	Ninety-six pounds, One hundred two pounds six shillings and elevenpence, Eighty-three pounds thirteen shillings and a penny, Two hundred and eighty-two pounds,	£96 0s. 0d. 102 6 11 83 13 1 £282 0s. 0d.
Edgartown,	£0 0s. 0d.	£96 0s. 0d.	£36 0s. 0d.		£96 0s. 0d.
Chilmark,	120 6 0*	0 0 0	102 6 11		102 6 11
Tisbury,	65 14 0†	0 0 0	83 13 1		83 13 1
			£282 0s. 0d.		£282 0s. 0d.

IN NANTUCKET COUNTY.

	£7 10s. 0d.	£0 0s. 0d.	£232 16s. 0d.	Two hundred forty pounds and six shillings,	£240 6s. 0d.
Sherburne,	£7 10s. 0d.	£0 0s. 0d.	£232 16s. 0d.		£240 6s. 0d.

* Deduct £17 19s. 1d. and add to Tisbury's proportion to rectify a mistake [and there remains :].
 † To which is to be added £17 19s. 1d. which is deducted a Chilmark's proportion to rectify the mistake abovementioned.

	REPRESENTATIVES' TAX.	FINES.	PROVINCE TAX.	SUM TOTAL.
	£236 6s. 4d.	£13 6s. 8d.	£6,099 0s. 0d.	£6,348 13s. 0d.
Suffolk,				
Essex,	322 13 4	0 0 0	4,863 16 0	5,186 9 4
Middlesex,	324 4 4	33 6 8	3,559 0 0	3,916 11 0
Hampshire,	97 19 8	33 6 8	1,359 2 0	1,490 8 4
Worcester,	136 2 0	33 6 8	1,279 2 0	1,418 10 8
Plymouth,	139 13 4	3 6 8	1,840 6 0	2,003 6 0
Bristol,	177 11 8	20 0 0	2,136 16 0	2,334 7 8
Barnstable,	91 10 0	0 0 0	1,157 10 0	1,249 0 0
York,	121 6 8	0 0 0	1,190 12 0	1,311 18 8
Dukes County,	0 0 0	0 0 0	282 0 0	282 0 0
Nantucket,	7 10 0	0 0 0	232 16 0	240 6 0
	£1,674 17s. 4d.	£136 13s. 4d.	£24,000 0s. 0d.	£25,811 10s. 8d.

Six thousand three hundred forty-eight pounds and thirteen shillings,
 Five thousand one hundred eighty-six pounds nine shillings and four-
 pence,
 Three thousand nine hundred sixteen pounds and eleven shillings, .
 One thousand four hundred ninety pounds eight shillings and four-
 pence,
 One thousand four hundred forty-eight pounds ten shillings and eight-
 pence,
 Two thousand and three pounds six shillings,
 Two thousand three hundred thirty-four pounds seven shillings and
 eightpence,
 One thousand two hundred and forty-nine pounds,
 One thousand three hundred eleven pounds eighteen shillings and
 eightpence,
 Two hundred and eighty-two pounds,
 Two hundred forty pounds and six shillings,
 Twenty-five thousand eight hundred eleven pounds ten shillings and
 eightpence,

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 or district, in manner following; that is to say, to assess all rateable male polls above the age of sixteen years, at six shillings per poll, and proportionably in assessing the fines mentioned in this act, and the additional sum received out of the treasury for the payment of the representatives (except the governour, lieutenant-governour and their familys, the president, fellows and students of Harvard College, 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 hands 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 exempt their polls, and so much of their estates as in their prudence they shall think fit and judge meet.

[SECT. 3.] And the justices in the general sessions, in the respective countys assembled, in granting a county tax or assessment, are hereby ordered and directed to apportion the same on the several towns in such county in proportion to their province rate, exclusive of what has been paid out of the publick treasury to the representative of such town for his service, and the fines set on the sundry towns as aforesaid; and the assessors of each town in the province are also directed, in making any assessment, to govern themselves by the same rule; and all estates, both real and personal, lying within the limits of such town or district, or next unto the same, not paying elsewhere, in whose hands, tenure, occupation or possession soever the same is or shall be found, and also the income or profits which any person or persons (except as before excepted) do or shall receive from any trade, faculty, business or employment whatsoever; and all profits that shall or may arise by mon'y or other estate not particularly otherwise assessed, or commissions 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, in bills of the new tenour, whereat the same may be reasonably set or let for in the place where they lye: *saving* all contracts between landlord and tenant, and where no 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 in bills of the new tenor; 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 goat and sheep of one year old and upwards, at three shillings: likewise requiring the assessors to make a fair list of the said assessment, seting forth, in distinct columns, against each particular person's name, 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 collectors, constable or constables, together

with the sum total to each of them committed, unto himself, some time before the last day of October next.

[SECT. 4.] And the treasurer for the time being, upon the receipt of such certificate, is hereby impowered and ordered to issue forth his warrant to the collector, constable or constables of such town or district, 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 some time in the month of January next; and to pay in their collection, and issue the accompts of the whole, at or before the last day of March next, which will be in the year of our Lord one thousand seven hundred and forty-one.

And be it further enacted by the authority aforesaid,

[SECT. 5.] 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 notify the inhabitants to give or bring in to the assessors true and perfect lists of their polls, rateable estates, and income by trade or faculty. 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 in such town, in their sound judgment and discretion, their due proportion to this tax, as near as they can, agreeable 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 said assessors, of bringing in a false list; the said fines 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 constables, in manner as is directed for gathering town assessments, and to be paid in to the town treasurer or selectmen for the use aforesaid: *saving* to the party aggrieved at the judgment of the assessors in seting forth such fine, liberty of appeal therefrom to the court of general sessions of the peace within the county, for releif, as in case of being overrated. And if any person or persons shall not bring in a list of their estate as aforesaid, to the assessors, he or they so neglecting shall not be admitted to make application to the court of sessions for any abatement of the assessment laid on him.

[SECT. 6.] And if the party be not convicted of any falseness in the list, by him presented, of polls, rateable estate, or income by any trade or faculty, business or employment, which he doth or shall exercise, or in gain by money at interest or otherwise, or other estate not particularly assessed, such list shall be a rule for such person's proportion to the tax, which the assessors may not exceed.

And forasmuch as ofttimes sundry persons, not belonging to this province, bring considerable trade and merchandize, and by reason that the tax or rate of the town where they come to trade or traffick is finished and delivered to the constable or collectors, and, before the next year's assessment, are gone out of the province, and so pay nothing towards the support of the government, thô in the time of their residing here they reaped considerable gain by trade, and had the protection of the government,—

Be it further enacted by the authority aforesaid,

[SECT. 7.] That when any such person or persons shall come and reside in any town of this province, and bring any merchandize, and trade and deal therewith, the assessors of such town are hereby impowered to rate and assess all such persons according to their circumstan-

ces, pursuant to the rules and directions in this act provided, thô the former rate may have been finished, and the new one not perfected, as aforesaid.

And be it further enacted by the authority aforesaid,

[SECT. 8.] That the inhabitants of this province shall have liberty, if they see fit, to pay the several sums for which they may be respectively assessed at, as their proportion of the aforesaid sum of twenty-four thousand pounds, in bills of credit of the new tenor, already extant, according to their several denominations, or in bills of the old tenor, already extant, accounting three for one, or in coined silver at six shillings and eightpence per ounce, Troy weight, or in gold coin at the rate of four pounds eighteen shillings per ounce, or in good and merchantable hemp or flax of the growth of this province, the person paying his rate therewith to run the risque and pay the charge of transporting such hemp and flax to the province treasury, such hemp to be receiv'd by the treasurer at fourpence per pound, and flax at sixpence per pound; which hemp and flax, as soon as conveniently may, shall be disposed of by the treasurer to the best advantage, for so much as it will fetch, in bills of credit of the old or new tenor already extant, or for silver and gold.

[SECT. 9.] And if any loss shall happen by the sale of the aforesaid species, or by any unforeseen accident, such deficiency shall be made good by a tax of the next year, so as fully and effectually to call in the said sum of twenty-four thousand pounds; and if there be a surplusage, it shall remain a stock in the treasury. And the constable or collectors are hereby enjoyned to levy and collect all such sums committed to them, and to pay the same into the town treasury. [*Passed July 9; published July 16.*]