

Edition, the following section: — *Section 2A.* Water districts shall file with the department schedules, in such form as the department shall from time to time prescribe, showing all rates, prices and charges to be charged or collected within the commonwealth for the sale and distribution of water.

Schedules of water rates.

*Approved June 9, 1954.*

AN ACT RELATIVE TO THE TAXATION OF CERTAIN INCOME. *Chap.611*

*Be it enacted, etc., as follows:*

SECTION 1. Section 6 of chapter 62 of the General Laws is hereby amended by striking out the first paragraph, as appearing in the Tercentenary Edition, and inserting in place thereof the following paragraph:— Income taxable under subsection (b) of section five shall be the net income from the profession, employment, trade or business in the year for which the income is computed. Income from, payments for the use of, or gains from sales or exchanges of any personal tangible or intangible property and gains from sales or exchanges of real estate, except income, payment or gains, which are specifically taxed or exempted under a section or subsection of this chapter other than subsection (b) of section five shall constitute income from the trade or business of the taxpayer. The net income from the profession, employment, trade or business shall be the gross income derived therefrom less the following deductions:

G. L. (Ter. Ed.), 62, § 6, amended.

Determination of taxable income from profession, employment, etc.

SECTION 2. Section 22 of said chapter 62, as amended by section 2 of chapter 486 of the acts of 1939, is hereby amended by striking out clause (a) and inserting in place thereof the following clause:— (a) from rentals of real estate, including reasonable amounts charged on account of services, facilities or utilities furnished tenants of said real estate provided that said services, facilities or utilities are related directly to the business of renting real estate, or gains from the sale or exchange of real estate which is used as the principal residence of the taxpayer.

G. L. (Ter. Ed.), 62, § 22, etc., amended.

Income from certain rentals and sales of real estate, exempted.

SECTION 3. This act shall take effect on January first, nineteen hundred and fifty-five and shall apply to income received in the calendar year nineteen hundred and fifty-four and thereafter.

Effective date, applicability.

*Approved June 9, 1954.*

AN ACT ESTABLISHING THE HILLCREST SEWER DISTRICT IN THE TOWN OF LEICESTER. *Chap.612*

*Be it enacted, etc., as follows:*

SECTION 1. The inhabitants of the town of Leicester, liable to taxation in said town and residing within the territory within the following boundary lines, to wit:— beginning at a point in the southerly boundary of the Leicester Water Supply District marked by a stone monument on the west side of Pleasant street; thence southerly by the western side of Pleasant street a distance of seven thousand feet;

thence true west a distance of two thousand feet; thence northerly by a straight line to a point in the southerly boundary of the Leicester Water Supply District; thence easterly by said southerly boundary to a distance of two thousand feet to the point of beginning, — shall constitute a sewer district and are hereby made a body corporate by the name of the Hillcrest Sewer District, hereinafter called the district, for the purpose of laying out, constructing, maintaining and operating a system or systems of main drains and common sewers for a part or whole of its territory, with such connections and other works as may be required for a system of sewerage disposal, and may construct such sewers or drains in said district as may be necessary, and, for the purpose of providing better surface or other drainage, may make, lay and maintain such drains as it deems best; and for the purposes of assessing and raising taxes as provided herein for the payment of such services, and for defraying the necessary expenses of carrying on the business of said district, subject to all general laws now or hereafter in force relating to such districts, except as otherwise provided herein. The district shall have power to prosecute and defend all actions relating to its property and affairs.

SECTION 2. The district may make and maintain, in any way therein where main drains or common sewers are constructed, such connecting drains, sub-drains and sewers within the limits of such way as may be necessary to connect any estate which abuts upon such way.

SECTION 3. Any meeting of the voters of the territory included within the boundaries set forth in section one, to be held prior to the acceptance of this act, and any meeting of the voters of the district to be held prior to the qualification of a majority of the sewer commissioners, shall be called on petition of ten or more legal voters therein, by warrant from the selectmen of said town, or from a justice of the peace, directed to one of the petitioners, requiring him to give notice of the meeting by posting copies of the warrant in two or more public places in the district seven days at least before the time of the meeting. Such justice of the peace, or one of the selectmen, shall preside at such meeting until a clerk is chosen and sworn, and the clerk shall preside until a moderator is chosen. At any meeting held hereunder prior to the acceptance of this act, after the choice of a moderator for the meeting, the question of the acceptance of this act shall be submitted to the voters, and if it is accepted by the majority of the voters present and voting thereon by ballot it shall thereupon take full effect, and the meeting may then proceed to act on the other articles in the warrant. After the qualification of a majority of the sewer commissioners, meetings of the district shall be called by warrant under their hands, unless some other method be provided by by-law or vote of the district.

SECTION 4. The district shall, after the acceptance of this act as aforesaid, elect by ballot, either at the same meeting

at which this act shall have been accepted, or thereafter, at an annual meeting or at a special meeting called for the purpose, three persons, inhabitants of and voters in said district, to hold office, one until the expiration of three years, one until the expiration of two years, and one until the expiration of one year, from the day of the next succeeding annual district meeting, to constitute a board of sewer commissioners; and at every annual district meeting following such next succeeding annual district meeting one such commissioner shall be elected by ballot for the term of three years. The date of the next annual meeting shall be fixed by by-law or by vote of the board of sewer commissioners, but in no event shall it be later than fifteen months subsequent to the date on which the sewer commissioners were first elected. All the authority granted to said district by this act, except sections six and seven, and not otherwise specifically provided for, shall be vested in said board of sewer commissioners, who shall be subject, however, to such instructions, rules and regulations as the district may by vote impose. At the meeting at which said sewer commissioners are first elected and at each annual district meeting held thereafter, the district shall elect by ballot, each for a term of one year, a clerk and a treasurer of the district. The treasurer shall not be a sewer commissioner, and shall give bond to the district in such an amount as may be approved by said sewer commissioners and with a surety company authorized to transact business in the commonwealth as surety. A majority of said sewer commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board from any cause may be filled for the remainder of the unexpired term by said district at any legal meeting called for the purpose. No money shall be drawn from the treasury of the district on account of its sewer works except upon a written order of said sewer commissioners or a majority of them.

SECTION 5. The board of sewer commissioners, acting for and on behalf of said district, may take by eminent domain under chapter seventy-nine of the General Laws, or acquire by purchase or otherwise, any lands, water rights, rights of way or easements, public or private, in said district, necessary for accomplishing any purpose mentioned in this act, and may construct such main drains and sewers under or over any bridge, railroad, railway, boulevard or other public way, or within the location of any railroad, and may enter upon and dig up any private land, public way or railroad location, for the purpose of laying such drains and sewers and of maintaining and repairing the same, and may do any other thing proper or necessary for the purposes of this act; provided, that they shall not take in fee any land of a railroad corporation, and that they shall not enter upon or construct any drain or sewer within the location of any railroad corporation except at such time and in such manner as they may agree upon with such corporation, or, in case of failure

to agree, as may be approved by the department of public utilities.

SECTION 6. For the purpose of paying the necessary expenses and liabilities incurred under this act, other than expenses of maintenance and operation, the district may borrow from time to time such sums as may be necessary, not exceeding, in the aggregate, sixty thousand dollars, and may issue bonds or notes therefor, which shall bear on their face the words, Hillcrest Sewer District Loan, Act of 1954. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than thirty years from their dates. Indebtedness incurred under this act shall be subject to the provisions of chapter forty-four of the General Laws pertaining to such districts.

SECTION 7. The district shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section six of this act; and, when a vote to that effect has been passed, a sum which, with the income derived from sewer rates, will be sufficient to pay the annual expense of operating its sewer works and the interest as it accrues on the bonds or notes issued as aforesaid by the district, and to make such payments on the principal as may be required under this act, shall without further vote be assessed upon the district by the assessors of said town of Leicester annually thereafter until the debt incurred by said loan or loans is extinguished.

SECTION 8. Any land taken or acquired under this act shall be managed, improved and controlled by the board of sewer commissioners hereinafter provided for, in such manner as they shall deem for the best interest of the district. All authority vested in said board by this section shall be subject to section four.

SECTION 9. The district clerk shall certify all appropriations voted by the district to the assessors of the town of Leicester who shall assess the same on property within the district in the same manner in all respects in which town taxes are required by law to be assessed; provided, that no estate shall be subject to any tax assessed on account of the system of sewerage under this act, if, in the judgment of the board of sewer commissioners herein provided for, after a hearing, due notice whereof shall have been given, such estate is so situated that it will receive no aid from the said sewerage system, or if such estate is so situated that the buildings thereon, or the buildings that might be constructed thereon, could not be connected with the said system in any ordinary or reasonable manner; but all other estates in the district shall be deemed to be benefited and shall be subject to such tax. A certified list of the estates exempt from taxation under the provisions of this section shall annually be sent by said board of sewer commissioners to said assessors. The assessment shall be committed to the town collector of taxes, who shall collect said tax in the manner provided by law for the collection of town taxes, and shall deposit the

proceeds thereof with the district treasurer for the use and benefit of the district. The district may collect interest on overdue taxes in the manner in which interest is authorized to be collected on town taxes.

SECTION 10. The receipts from sewer assessments, charges, rates and taxes shall be applied to the payment of charges and expenses incident to the maintenance and operation of said system of sewerage and sewage disposal or to the extension thereof; to the payment of interest upon bonds or notes issued for sewer purposes; or to the payment or redemption of such bonds or notes.

SECTION 11. Said board of sewer commissioners may annually appoint a superintendent of sewers, who shall not be a member of the board, and shall define his duties. It may remove the superintendent at its pleasure.

SECTION 12. All contracts made by the board of sewer commissioners shall be made in the name of the district, and shall be signed by the board, but no contract shall be made or obligation incurred by said board for any purpose in excess of the amount of money appropriated by the district therefor.

SECTION 13. Said board may, from time to time, prescribe rules and regulations for the connection of estates and buildings with sewers, and for inspection of the materials, the construction, alteration and use of all connections entering into such sewers, and may prescribe penalties, not exceeding twenty dollars, for each violation of any rule or regulation. Such rules and regulations shall be published at least once a week for three successive weeks in some newspaper published in the town of Leicester, if there be any, and if not, then in some newspaper published in the county of Worcester, and shall not take effect until such publications have been made.

SECTION 14. No act shall be done under authority of the preceding sections, except in the making of surveys and other preliminary investigations, until the plans for said system of sewerage and sewage disposal have been approved by the state department of public health. Upon application to said department for its approval, it shall give a hearing, after due notice to the public. At such hearing, plans showing the work to be done in constructing said system of sewerage and sewage disposal shall be submitted for approval by said department.

SECTION 15. Upon a petition in writing, addressed to said board of sewer commissioners, requesting that certain real estate, accurately described therein, located in said town of Leicester and not otherwise served by a suitable means of sewage disposal, be included within the limits thereof, and signed by the owners of such real estate, or a majority thereof, said sewer commissioners shall cause a duly warned meeting of the district to be called, at which meeting the voters may vote on the question of including said real estate within the district. If a majority of the voters present and voting

thereon vote in the affirmative, the district clerk shall within ten days file with the town clerk of said town and with the state secretary an attested copy of said petition and vote; and thereupon said real estate shall become and be part of the district and shall be holden under this act in the same manner and to the same extent as the real estate described in section one.

SECTION 16. This act shall take full effect upon its acceptance by a majority of the registered voters of the territory included within said district described in section one of this act, present and voting thereon by use of a check list at a district meeting called in accordance with section three.

*Approved June 9, 1954.*

**Chap.613 AN ACT AUTHORIZING AND DIRECTING THE STATE AIRPORT MANAGEMENT BOARD TO ACQUIRE CERTAIN LAND.**

*Be it enacted, etc., as follows:*

The state airport management board acting through the commissioner of airport management is hereby authorized and directed to acquire by purchase, eminent domain or otherwise, for airport purposes, a parcel of land with the buildings thereon situated in the East Boston district of the city of Boston, owned now or formerly by one Mary J. Rowan, containing about fifteen thousand nine hundred and seven square feet and being bounded and described as follows: —

Northwesterly and northeasterly, by land of the commonwealth of Massachusetts airport, one hundred and sixty-eight and seventy-three hundredths feet and one hundred feet, respectively; southeasterly, by land now or formerly known as Lamson street, one hundred and forty-nine and ninety-one hundredths feet; and southwesterly, by land of owners unknown, numbered 300 to 308 in the numbering of Maverick street, one hundred and one and sixty-two hundredths feet.

For the purposes of this act such sums, not exceeding seven thousand dollars, may be expended as may be appropriated therefor.

*Approved June 9, 1954.*

**Chap.614 AN ACT AUTHORIZING THE TOWN OF CONCORD TO APPROPRIATE AND PAY ALL OR A PORTION OF THE COST OF HOSPITALIZATION INSURANCE FOR ITS EMPLOYEES.**

*Be it enacted, etc., as follows:*

SECTION 1. The town of Concord is hereby authorized to appropriate and pay all or a portion of the cost of group hospital insurance for its employees.

SECTION 2. This act shall take full effect upon its acceptance by a majority of the registered voters of the town of Concord voting thereon at an annual or special town meeting, but not otherwise.

*Approved June 9, 1954.*