

Be it enacted, etc., as follows:

In every city and town in which the assessors have fixed the tax rate for the current year prior to the effective date of this act, without deducting as estimated receipts the full amount of income and corporation tax distributions certified in the original estimate of the commissioner of corporations and taxation under section twenty-five A of chapter fifty-eight of the General Laws and in his supplementary estimate of May sixth in the current year, the rate as originally fixed may be re-computed and reduced.

Upon the re-computation of the tax rate as provided by this act the assessors shall prepare a revised tax list and revised warrant which shall be committed to the collector of taxes. Such list and warrant shall be in substitution for the original list and warrant if a list and warrant had been previously issued and the liability of the collector shall be limited to the amounts stated in such revised list and warrant.

In the event that tax bills or notices have been issued and the tax rate is re-computed revised bills or notices which shall be in substitution for original bills or notices shall be prepared and issued.

In each city or town in which the tax rate has been reduced as aforesaid each person who has paid his tax as originally assessed shall be entitled to a refund of the difference between the amount of the tax so paid and the amount of the tax computed at the reduced tax rate.

Except as provided herein the provisions of chapters fifty-nine and sixty of the General Laws shall apply to taxes re-computed and reduced as provided by this act.

Approved May 22, 1947.

AN ACT FOR THE REGULATION OF THE COMMON AND TOWN *Chap.438*
LANDING PLACES IN THE TOWN OF DARTMOUTH.

Be it enacted, etc., as follows:

SECTION 1. The inhabitants of the town of Dartmouth shall have jurisdiction over all common and town landings therein, with power to govern, control and regulate them in such manner as will keep them free from encumbrances; and for that and other purposes mentioned in this act make such by-laws and adopt such rules and regulations not inconsistent with the laws of the commonwealth as they shall deem proper to carry into effect the provisions of this act. The selectmen of said town shall have the immediate custody of said landings and the duty of enforcing such by-laws, rules and regulations as shall be made or adopted by the town.

SECTION 2. This act shall take effect upon its passage.

Approved May 22, 1947.