

the corporation, and that the authority shall continue in force so long as any liability remains outstanding against the corporation in this commonwealth. The power of attorney and a copy of the vote authorizing its execution, duly certified and authenticated, shall be filed in the office of the commissioner, and copies certified by him shall be sufficient evidence thereof. Service of such process shall be made by leaving a copy of the process with a fee of two dollars in the hands of the commissioner, or of his deputy or second deputy when acting under section six of chapter fourteen or in the office of the commissioner, and such service shall be sufficient service upon the corporation.

*Approved June 7, 1943.*

AN ACT GRANTING THE CONSENT OF THE COMMONWEALTH TO THE ACQUISITION BY THE UNITED STATES OF AMERICA OVER CERTAIN LANDS FOR USE AS MILITARY RESERVATIONS AND GRANTING AND CEDING JURISDICTION OVER SUCH LANDS. *Chap. 460*

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

SECTION 1. Subject to the conditions hereinafter imposed the consent of the commonwealth is hereby granted to the acquisition by the United States of America of the following described parcels of land for use by the War Department as military reservations and to the acquisition on or before December thirty-first, nineteen hundred and forty-four, of such additional parcels of land as may be necessary for use in connection with such reservations.

1. All that certain piece or parcel of land, together with the improvements if any thereon, situated in the town of Fairhaven, county of Bristol and commonwealth of Massachusetts, located at the southerly end of a larger tract of land owned by the Fairhaven West Island Company and known as West Island, and bounded and described as follows:—

Beginning at a stake located at a new division line through the land of the said Fairhaven West Island Company, the co-ordinates of which stake referred to U. S. Engineer Department Station "West Island Army" (1934) as the zero of co-ordinates, are north 39.75 feet, west 30.32 feet; thence by the said new division line through the land of the said Fairhaven West Island Company south 52 degrees 40 minutes west about 676 feet to Buzzards bay; thence by the said Buzzards bay about 2,240 feet in a general southeasterly and northerly direction around the southerly tip of the said West Island to the new division line through the land of the Fairhaven West Island Company; thence by the said new division line south 52 degrees 40 minutes west about 738 feet to the stake at the point or place of beginning and containing 14.20 acres of land, more or less, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and being the same premises acquired by the United States by judgment dated

December twenty-second, nineteen hundred and forty-one, on the declaration of taking in the condemnation proceeding entitled *United States of America v. 14.20 acres of land, more or less, situate in Bristol county, state of Massachusetts, and Fair Haven West Island Company (Misc. Civil No. 6451)*, filed December twenty-second, nineteen hundred and forty-one, in the District Court of the United States for the district of Massachusetts.

2. All that certain piece or parcel of land, consisting of two tracts, together with the improvements if any thereon, situated in the town of Gay Head, county of Dukes County, commonwealth of Massachusetts, being a portion of tracts formerly owned by the county of Dukes County and the town of Gay Head, bounded and described as follows:

*Tract No. 1.* Beginning at a point marked by a Massachusetts highway bound, the co-ordinates of which bound referred to U. S. Engineer Department Station Gay Head as the zero of co-ordinates, are south 199.8 feet and east 71.2 feet; thence by the westerly side of the Massachusetts state highway north 30 degrees 07 minutes 15 seconds east 296.3 feet to a corner; thence by other land belonging to the county of Dukes County north 34 degrees 07 minutes west 164.5 feet to a corner; thence by the common land belonging to the town of Gay Head south 30 degrees 27 minutes west 297 feet to a stone bound at a corner; thence by land belonging to the estate of E. D. Vanderhoop south 34 degrees 36 minutes east 165.8-feet to the Massachusetts highway bound at the point or place of beginning and containing 1.02 acres of land, more or less. Being a portion of a larger tract of land, all of which was formerly owned by the county of Dukes County.

*Tract No. 2.* Beginning at a stone bound located at the northwesterly corner of the land hereinbefore described as tract No. 1; thence by other common land belonging to the town of Gay Head north 34 degrees 36 minutes west 515 feet, more or less, to Vineyard sound; thence by the said Vineyard sound 276 feet, more or less, in a general northeasterly direction to a point; thence by other common land belonging to the town of Gay Head south 34 degrees 07 minutes east about 385 feet to a corner of land belonging to the county of Dukes County; thence by the said land belonging to the county of Dukes County south 30 degrees 27 minutes west 297 feet to the stone bound at the point or place of beginning and containing 2.8 acres of land, more or less. Being a portion of a larger tract of common land, all of which was formerly owned by the town of Gay Head, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and, being the same premises acquired by the United States by a declaration of taking dated February fourth, nineteen hundred and forty-two, in the condemnation proceeding entitled *United States of America v. Certain lands situate in Dukes County, state of Massachusetts, and county of Dukes, et al.* (Misc.

Civil No. 6470), filed February eleventh, nineteen hundred and forty-two, in the United States District Court in and for the district of Massachusetts.

3. A certain piece or parcel of land situated at Strawberry Point, town of Scituate, county of Plymouth, commonwealth of Massachusetts, bounded and described as follows:

Beginning at a point located at the northwesterly corner of said parcel thence south 77 degrees 17 minutes 52 seconds east 83.75 feet to a point; thence on a curve to the right having a radius of 176.77 feet 24.84 feet to a point at the northeasterly corner of said parcel; thence south 36 degrees 30 minutes west 342.12 feet to a point at the southeasterly corner of said parcel; thence north 53 degrees 30 minutes west 100 feet to a point at the southwesterly corner of said parcel; thence north 36 degrees 30 minutes east 299.92 feet to the point of beginning, and containing 0.74 of an acre of land, more or less, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and being the same premises acquired by the United States by a declaration of taking dated February twenty-eighth, nineteen hundred and forty, in the condemnation proceeding entitled United States of America *v.* 0.74 of an acre of land and rights of way situate in Plymouth county, commonwealth of Massachusetts, and The Glades Association, *et al.* (Misc. Civil No. 6237), filed on March fourteenth, nineteen hundred and forty, in the District Court of the United States in and for the district of Massachusetts.

4. All that certain piece or parcel of land, situated in the village of Brant Rock, town of Marshfield, county of Plymouth and commonwealth of Massachusetts, bounded and described as follows:

Beginning at an iron pipe driven in the ground marking the northwesterly corner of said tract, and the southwesterly corner of land of Julia A. Bates, said beginning point being located at the southeasterly corner of South street; thence by land of said Bates north 62 degrees 36 minutes 30 seconds east 164.45 feet to a chiselled cross on a concrete sea wall, said point bearing south 43 degrees 14 minutes 00 seconds east 56.28 feet from a U. S. C. & G. S. plug marked "Brant Rock Sea Wall Datum" set in said sea wall; thence along said sea wall south 2 degrees 05 minutes 30 seconds east 141.00 feet to a second chiselled cross on said sea wall, said cross marking the northeasterly corner of land of one Baldwin; thence by said Baldwin land south 77 degrees 00 minutes 00 seconds west 42.22 feet to a stake set in the ground, and south 13 degrees 22 minutes 30 seconds east 44 feet to a stake set in the ground at the northeasterly corner of a passageway, thence in the northwesterly boundary line of said passageway on the following courses and distances; south 71 degrees 01 minutes 30 seconds west 15.08 feet along a fence to an angle in said fence, south 58 degrees 56 minutes 30 seconds west 20.40 feet to a second angle in said fence, and south 67 degrees 23 minutes 24 seconds west 14.47 feet

to a third angle in said fence; said point marking the southeasterly corner of land of one Goddard; thence by land of said Goddard north 16 degrees 12 minutes 00 seconds west 35.90 feet to a stake set in the ground, and south 73 degrees 30 minutes 15 seconds west 43.92 feet to a post, said post marking the southeasterly corner of land of one Freeman; thence by land of said Freeman north 16 degrees 23 minutes 15 seconds west 46.70 feet to a stake marking the northeasterly corner of said Freeman land and the southeasterly corner of land of one Nasser; thence by land of said Nasser north 8 degrees 00 minutes 45 seconds west 72.94 feet to the point of beginning. Containing 0.47 of an acre of land, more or less, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and being the same premises acquired by the United States by a declaration of taking dated January nineteenth, nineteen hundred and forty-two, in the condemnation proceeding entitled *United States of America v. 0.47 of an acre of land, more or less, situate in Plymouth county, state of Massachusetts, and James F. Flynn, et al.*, filed February seventh, nineteen hundred and forty-two, in the United States District Court in and for the district of Massachusetts.

5. All that certain piece or parcel of land, situated in the town of Manchester, county of Essex, Massachusetts, bounded and described as follows:

Beginning at a point on the boundary between the properties of Robert T. Paine, 2nd, and F. Goldthaite Sherrill 147.83 feet south 9 degrees 09 minutes east from a stone bound, marking respectively the northeast and northwest corners of said properties; thence along said boundary south 9 degrees 09 minutes east for a distance of 100 feet; thence south 80 degrees 51 minutes west for a distance of 100 feet to an iron pipe set in the ground; thence north 9 degrees 09 minutes west for a distance of 100 feet to a drill hole in ledge; thence north 80 degrees 51 minutes east for a distance of 100 feet to the point of beginning, containing ten thousand square feet or 0.23 of an acre of land, more or less, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and being a portion of the same premises acquired by the United States by a declaration of taking dated December twenty-sixth, nineteen hundred and forty-one, in the condemnation proceeding entitled *United States of America v. 0.28 acre of land, more or less, situate in Essex county, state of Massachusetts, and Robert T. Paine, 2nd, et al.* (Misc. Civil No. 6479), filed February fourth, nineteen hundred and forty-two, in the United States District Court in and for the district of Massachusetts.

6. All that certain piece or parcel of land consisting of two tracts situated in the town of Gosnold, county of Dukes County and commonwealth of Massachusetts, bounded and described as follows:

*Tract No. 1.* Beginning at the northwesterly corner of the said tract, the co-ordinates of which, referred to U. S. Engineer Department Station Cuttyhunk (1934) as the zero of co-ordinates are north 29.94 feet and west 125.28 feet; thence extending north 64 degrees 32 minutes 30 seconds east 216.32 feet through the land of the Arden Trust to the northeasterly corner; thence south 36 degrees 03 minutes 20 seconds east 145.66 feet through the land of the said Arden Trust to the southeasterly corner; thence south 64 degrees 48 minutes 40 seconds west 212.76 feet to the southwesterly corner; thence north 37 degrees 30 minutes 25 seconds west 145.37 feet to the place of beginning and containing 0.7 of an acre of land.

*Tract No. 2.* Beginning at the southeasterly corner of the said tract; thence south 50 degrees 00 minutes west 300.00 feet through the land of the said Arden Trust to the southwesterly corner; thence north 40 degrees 00 minutes west 544.8 feet to the northwesterly corner; thence north 50 degrees 00 minutes east 300.00 feet to the northeasterly corner; thence south 40 degrees 00 minutes east 544.8 feet to the place of beginning, and containing 3.75 acres of land.

Said tracts constituting a portion of a larger tract of land owned by the Arden Trust, being more particularly shown and described on the plan to be filed with the state secretary, as hereinafter provided, and being the same premises acquired by the United States by a declaration of taking dated January third, nineteen hundred and forty-two, in the condemnation proceeding entitled United States of America v. 4.45 acres of land, more or less, situate in Dukes County, state of Massachusetts, and the Arden Trust, Cornelius E. Wood, trustee, *et al.* (Misc. Civil No. 6467), filed January twelfth, nineteen hundred and forty-two, in the United States District Court in and for the district of Massachusetts.

SECTION 2. Jurisdiction over the above described lands is hereby granted and ceded to the United States of America, but upon the express condition that the commonwealth shall retain concurrent jurisdiction with the United States of America in and over said lands, in so far that all civil processes, and such criminal processes as may issue under the authority of the commonwealth against any person or persons charged with crimes committed without said lands and all processes for collection of taxes levied under authority of the laws of the commonwealth, including the service of warrants, may be executed thereon in the same manner as though this cession had not been granted; provided, that the jurisdiction in and over the lands above described shall revert to and re-vest in the commonwealth whenever such areas shall cease to be used for the purposes set forth in section one; and provided, further, that any jurisdiction over public rights in navigable waters is expressly excluded from this grant and chapter ninety-one of the General Laws shall apply to any encroachment, filling or structure placed in the tide waters of the commonwealth.

SECTION 3. This act shall take full effect as to each piece or parcel of land acquired under authority of section one upon the depositing in the office of the state secretary before December thirty-first, nineteen hundred and forty-four, of a suitable plan of said parcel, but not otherwise.

*Approved June 7, 1943.*

*Chap. 461* AN ACT AMENDING THE LAW RELATING TO THE CLASSIFICATION AND TAXATION OF FOREST LANDS AND FOREST PRODUCTS.

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

G. L. (Ter. Ed.), 61, § 1, etc., amended.

Classification of forest land.

Election.

Exception.

SECTION 1. Section one of chapter sixty-one of the General Laws, as inserted by section one of chapter six hundred and fifty-two of the acts of nineteen hundred and forty-one, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph: — Except as otherwise hereinafter provided, all forest land, not used for grazing and other purposes incompatible with forest production, having a value not in excess of twenty-five dollars per acre for land and growth thereon, shall be tentatively listed by the assessors as classified forest land; provided, that the owner, by written notification filed with the assessors within thirty days after he has been notified that the land has been listed as classified forest land as hereinafter provided, may elect not to have his land so classified, and in such event such land shall continue to be assessed under chapter fifty-nine and not under this chapter; and, except upon written request of the owner, such land shall not thereafter be listed as classified forest land until a new owner shall have taken title to it. Upon such request, or upon change of ownership, such land, if conforming to the requirements of this section, shall, in the year next subsequent to such election or such change of ownership, as the case may be, again be listed as classified forest land; provided, that, in the case of land the title to which is held by a new owner, such listing shall be subject to the right of the new owner, to elect, in the manner herein provided, not to have such land so classified. For the purposes of this section, the phrase "new owner" shall include a person taking land by inheritance or devise. If after such listing and notification by the assessors the owner does not exercise his right of election as herein provided, the land tentatively listed as classified forest land shall be deemed to be classified forest land as of January first in the year of classification and shall thereafter continue as such until withdrawn as provided in section six. Classified forest land shall be exempt from taxation under chapter fifty-nine but shall be subject to the taxes provided in section two of this chapter. Buildings and other structures, and the land on which they are erected and necessary for their use, shall be excluded from the classified forest land.