

thereof the words: — Taxes locally assessable, — so as to read as follows: — *Section 6.* Taxes locally assessable under this chapter shall be laid and collected at the home address of the owner, if an individual, or at the principal place of business in this commonwealth, if a partnership, voluntary association or corporation, as determined by the owner's registration, except that if a motor vehicle is customarily kept in some other municipality, the tax shall be laid and collected in such other municipality.

Where taxes laid and collected.

*Approved June 19, 1936.*

AN ACT REPEALING CERTAIN PROVISIONS OF LAW RELATIVE TO THE FILING OF PETITIONS FOR ASSESSMENT OF LAND DAMAGES IN THE COUNTIES OF DUKES COUNTY AND NANTUCKET.

*Chap. 385*

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

SECTION 1. Section fifteen of chapter seventy-nine of the General Laws, as appearing in the Tercentenary Edition, is hereby repealed.

G. L. (Ter. Ed.), 79, § 15, repealed.

SECTION 2. This act shall take effect on September first in the current year.

Effective date.

*Approved June 19, 1936.*

AN ACT RELATING TO THE RETIREMENT OF TEACHERS FOR INCAPACITATION BEFORE ATTAINING THE AGE OF SIXTY.

*Chap. 386*

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

SECTION 1. Paragraph eight of section ten of chapter thirty-two of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the second line, the word "twenty" and inserting in place thereof the word: — fifteen, — so as to read as follows: —

G. L. (Ter. Ed.), 32, § 10, amended.

(8) Any member of the association whose employment by the commonwealth and service in the public schools amount to fifteen or more years, the last five years of which are consecutive, and who, before attaining the age of sixty, becomes permanently incapable of rendering satisfactory service as a teacher by reason of physical or mental disability, may, with the approval of the board, be retired by the employing school committee or other employer as provided in paragraph (1).

Retirement allowances of certain teachers.

SECTION 2. Paragraph (10) of said section ten, as so appearing, is hereby amended by adding at the end the following new sentence: — In no case shall the annual pension under this paragraph be less than the amount which, when added to the annual amount which would have been paid from the annuity fund if the member had chosen an annuity computed under said clause (a), will provide a retiring allowance of four hundred dollars a year, except that this provision shall not apply to a member who does not have to his credit at the time of retirement the assess-

G. L. (Ter. Ed.), 32, § 10, further amended.