

until the filing of the rescript by the supreme judicial court motions for a new trial shall be presented to that court and shall be dealt with by the full court, which may itself hear and determine such motions or remit the same to the trial judge for hearing and determination. If a motion is so remitted, or if any motion is filed in the superior court after rescript, no appeal shall lie from the decision of that court upon such motion unless the appeal is allowed by a single justice of the supreme judicial court on the ground that it presents a new and substantial question which ought to be determined by the full court. *Approved July 12, 1939.*

AN ACT RELATIVE TO ASSESSORS AND REGISTRARS OF VOTERS *Chap. 342*  
AND THEIR ASSISTANTS.

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

SECTION 1. Section seven of chapter nine of the General Laws, as amended by section two of chapter twenty-five of the acts of nineteen hundred and thirty-four, is hereby further amended by striking out the word "assessors" in the eleventh line, and inserting in place thereof the words:— registrars of voters, — and by striking out, in the twentieth and twenty-first lines, the words "Articles XXI and XXII of the amendments to the constitution" and inserting in place thereof the words:— Article XXI of the amendments to the constitution, as appearing in Article LXXI thereof, — so as to read as follows:— *Section 7.* In nineteen hundred and twenty-five and every tenth year thereafter, the mayor of every city and the selectmen of every town shall cause a census to be made of the inhabitants of their respective cities and towns residing therein on January first, on forms provided by the secretary, and in accordance with his instructions, and shall return the same under oath to the office of the secretary on or before June thirtieth following, together with a sworn statement of the total of such census. In making such census the services and facilities of the registrars of voters and police of a city or town shall be available to the mayor of such city or the selectmen of such town. The secretary may in his discretion verify any such census in such manner as he deems advisable, and for this purpose may inspect the records of any city or town and call upon the mayor or selectmen for such further information as he desires. From the returns so made, with such amendments as the secretary may find necessary to correct any errors or omissions therein, he shall compile the census of inhabitants of each city and town required by Article XXI of the amendments to the constitution, as appearing in Article LXXI thereof, and may publish the results thereof in such form as he may determine.

G. L. (Ter.  
Ed.), 9, § 7,  
etc., amended.

Decennial  
census.

SECTION 2. Section twenty-eight of chapter forty-one of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the second, third and fourth lines, the words "in making lists of persons liable

G. L. (Ter.  
Ed.), 41, § 28,  
amended.

Assistant assessors.

G. L. (Ter. Ed.), 56, § 1, repealed.

G. L. (Ter. Ed.), 59, § 9, etc., amended.

Poll tax, where assessed.

G. L. (Ter. Ed.), 60, § 4, amended.

Tax lists, etc., to be furnished to collector.

to be assessed for poll taxes in such districts, in publishing and transmitting lists of persons so assessed", — so as to read as follows: — *Section 28.* Assistant assessors shall, in their respective districts, assist the assessors in estimating the value of the real and personal estate in such districts, and in the performance of such other duties as the assessors require.

SECTION 3. Section one of chapter fifty-six of the General Laws, as so appearing, is hereby repealed.

SECTION 4. Chapter fifty-nine of the General Laws is hereby amended by striking out section nine, as amended by section twenty-seven of chapter two hundred and fifty-four of the acts of nineteen hundred and thirty-three, and inserting in place thereof the following: — *Section 9.* The poll tax shall be assessed upon each person liable thereto in the town of which he is an inhabitant on January first in each year, except in cases otherwise provided for by law. The assessors shall assess such tax on all persons whom they find to be so liable, whether or not included in the lists transmitted to them under section five of chapter fifty-one, or in any notice given to them under section four or section eight of said chapter or section ten of this chapter. The poll tax of minors liable to taxation shall be assessed to, and in the place of the residence of, the parents or guardians having control of the persons of such minors; but if a minor has no parent or guardian within the commonwealth, he shall be personally taxed for his poll, as if he were of full age. The poll tax of every other person under guardianship shall be assessed to his guardian in the place where the guardian is taxed for his own poll. In a city each inhabitant liable to assessment shall be assessed in the ward where he dwells; but no tax shall be invalid by reason of a mistake in ascertaining the ward where a person should be assessed.

SECTION 5. Chapter sixty of the General Laws is hereby amended by striking out section four, as appearing in the Tercentenary Edition, and inserting in place thereof the following: — *Section 4.* A board of assessors, from time to time in any year after their determination under section nine of chapter fifty-nine of all or any of the persons liable to be assessed a poll tax in their city or town, may and, on written request from the collector of taxes, shall assess the poll taxes of all such persons, and deliver to the collector tax lists containing the names and addresses of all persons so assessed, and the number of polls assessed to each with the amount of the respective taxes thereon. The assessors shall also deliver to the collector their warrants in the customary form for the collection forthwith of all taxes contained in said lists; but no such list or warrant shall be issued to any collector until, conformably to law, he has given bond and has otherwise qualified himself for the performance of his duties. Poll taxes so committed to the collector shall be subject to the laws relating to poll taxes committed by warrant under section fifty-three of chapter fifty-nine.

*Approved July 12, 1939.*