

may deem advisable. For the purpose of making said repairs, improvements and changes, the commissioners may expend a sum not exceeding twenty thousand dollars.

SECTION 2. The state department of public works is hereby authorized to enter into an agreement to contribute to the county of Hampshire not more than one half of the cost of the purchase and work authorized hereunder to the extent that said department may deem just and equitable.

SECTION 3. For the purpose of meeting the payments required to be made by the county of Hampshire under section one, the commissioners may borrow from time to time, upon the credit of said county, such sums as may be necessary, not exceeding, in the aggregate, fifteen thousand dollars, and may issue notes of the county therefor. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than two years from their respective dates. Notes issued hereunder shall bear on their face the words, County of Hampshire Bridge Loan, Act of 1934, and, except as herein provided, shall be subject to chapter thirty-five of the General Laws. Such notes shall be signed by the treasurer of said county and countersigned by a majority of the commissioners. The county may sell said securities at public or private sale upon such terms and conditions as the commissioners may deem proper, but not for less than their par value.

SECTION 4. This act shall take effect upon its passage.

*Approved June 23, 1934.*

AN ACT RELATIVE TO THE PAYMENT OF BETTERMENT ASSESSMENTS IN INSTALMENTS AND TO CERTAIN CREDITS TO BE ALLOWED TO COLLECTORS OF TAXES.

*Chap. 315*

*Whereas*, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Emergency  
preamble.

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

SECTION 1. Chapter eighty of the General Laws is hereby amended by striking out section thirteen, as most recently amended by section sixty-three of chapter two hundred and fifty-four of the acts of nineteen hundred and thirty-three, and inserting in place thereof the following:—

G. L. (Ter.  
Ed.), 80,  
§ 13, etc.,  
amended.

*Section 13.* Assessments made under this chapter shall bear interest at the rate of six per cent per annum from the thirtieth day after the assessments have been committed to the collector. The assessors shall add each year to the annual tax assessed with respect to each parcel of land all assessments, constituting liens thereon, which have been committed to the collector prior to January second of such year and which have not been apportioned as hereinafter provided, remaining unpaid, as certified to them by the collector, when the valuation list is completed, with interest to

Betterments,  
apportion-  
ment of.

the date when interest on taxes becomes due and payable. At any time before demand for payment by the collector and before the completion by the assessors of the valuation list for the year in which such assessments will first appear on the annual tax bill, the board of assessors may, and at the request of the owner of the land assessed shall, apportion all assessments made under this chapter into such number of equal portions, not exceeding ten, as is determined by said board or as is requested by the owner, as the case may be, but no one of such portions shall be less than five dollars; provided, that, if an original assessment exceeds one hundred dollars and has been placed upon the annual tax bill, the board of assessors may in its discretion, upon the request of the owner made prior to a sale or taking of the land for the non-payment of such assessment and upon payment of any necessary intervening charges and fees and such portions of such assessment as would have become due and payable if the request for apportionment had been seasonably made, apportion the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the parcel to which the assessment so apportioned relates remains unpaid after such apportionment, the collector may institute proceedings anew for the sale or taking of such parcel at any time prior to the expiration of the lien or of a period of twenty days after such apportionment, whichever is the later. The assessors shall add one of said portions, with interest on the amount remaining unpaid from thirty days after the commitment of the original assessment to the collector to the date when interest on taxes becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for each year thereafter one of said portions and one year's interest on the amount of the assessment remaining unpaid until all such portions shall have been so added; all assessments and apportioned parts thereof, and interest thereon as herein provided, which have been added to the annual tax on any parcel of land shall be included in the annual tax bill thereon. After an assessment or a portion thereof has been placed on the annual tax bill, the total amount of said bill shall be subject to interest under and in accordance with the provisions of section fifty-seven of chapter fifty-nine. The amount remaining unpaid of any assessment may be paid in full at any time notwithstanding a prior apportionment.

SECTION 2. Section ninety-five of chapter sixty of the General Laws, as most recently amended by section seventeen of chapter three hundred and twenty-five of the acts of nineteen hundred and thirty-three, is hereby further amended by inserting after the word "abated" in the second line the following: — ; with all sums apportioned under section thirteen of chapter eighty and not yet added to the annual tax on the land; with the amount of taxes for which a judgment has been rendered by any court in favor of the city or town; with the amount of a claim for taxes allowed in favor of the city or town in bankruptcy or receivership cases, — so

as to read as follows:— *Section 95.* The collector shall be credited with all sums abated; with all sums apportioned under section thirteen of chapter eighty and not yet added to the annual tax on the land; with the amount of taxes for which a judgment has been rendered by any court in favor of the city or town; with the amount of a claim for taxes allowed in favor of the city or town in bankruptcy or receivership cases; with the amount of taxes assessed upon any person committed to jail for non-payment of his tax within two years from the receipt of the tax list by the collector, and who has not paid his tax; with any sums which the town may see fit to abate to him, due from persons committed after the expiration of two years; with all sums withheld by the treasurer of a town under section ninety-three; subject to the provisions of sections forty-eight and fifty-five, with the amount of the taxes and costs, charges and fees where land has been purchased or taken by the town for non-payment of taxes; upon certification in accordance with section sixty-one, with the amount of subsequent taxes which have become part of the terms of redemption in any tax title held by the town; and with the amount of any other taxes for which he is entitled to credit under section seventy-eight. When a collector is credited with the amount of taxes assessed upon any person committed to jail for the non-payment of his tax, who has not paid his tax, said collector shall also be paid and credited with the fees and charges which have become a part of said taxes and to which he or the officer acting under his warrant is entitled.

Collection of local taxes. Credits and payments to collector.

SECTION 3. This act shall apply to all assessments committed to the collector prior to April second in the current year, as well as to those committed thereafter.

Application of act.

*Approved June 23, 1934.*

---

AN ACT FURTHER MODIFYING CERTAIN RESTRICTIONS RELATIVE TO THE SALE OF ALCOHOLIC BEVERAGES WITHIN FOUR HUNDRED FEET OF THE NANTASKET BEACH RESERVATION IN THE TOWN OF HULL.

*Chap. 316*

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

SECTION 1. Section three of chapter four hundred and sixty-four of the acts of eighteen hundred and ninety-nine, as most recently amended by chapter one hundred and ninety-nine of the acts of the current year, is hereby further amended by striking out the last sentence and inserting in place thereof the following:— No licenses shall be granted for the sale of alcoholic beverages, other than wines and malt beverages as defined by section one of chapter one hundred and thirty-eight of the General Laws, as appearing in section two of chapter three hundred and seventy-six of the acts of nineteen hundred and thirty-three, in any building or place within four hundred feet of so much of that portion of Nantasket beach taken under the provisions of this act as lies