

following new section:— *Section 68A.* If the value of the works, structures, real estate, motor vehicles, machinery, poles, underground conduits, wires and pipes owned by a corporation taxable under any provision of this chapter and which are subject to local taxation within the commonwealth, as determined by the commissioner, is less than the value thereof as determined by the assessors of the town where it is situated, he shall give notice of his determination to such corporation; and, unless within one month after the date of such notice it applies to said assessors for an abatement, and, upon their refusal to grant an abatement, prosecutes an appeal under section sixty-four of chapter fifty-nine, giving notice thereof to the commissioner, the valuation of the commissioner shall be conclusive upon said corporation.

Remedy of certain corporations when value of their property taxable locally as determined by commissioner of corporations and taxation is less than value as determined by local assessors.

SECTION 2. Section fifty-seven of said chapter sixty-three, as amended by section seven of chapter two hundred and seventy-nine of the acts of nineteen hundred and twenty-six and by section five of chapter two hundred and fifty-eight of the acts of nineteen hundred and twenty-seven, is hereby repealed.

Repeal.

Approved February 2, 1928.

AN ACT RELATIVE TO BOOKS, LISTS, TABLES AND RETURNS OF ASSESSORS.

Chap. 14

Be it enacted, etc., as follows:

SECTION 1. Section forty-three of chapter fifty-nine of the General Laws is hereby amended by striking out all after the word "manner" in the third line down to and including the word "entered" in the seventh line and inserting in place thereof the following:—: In each column provided in the book or books so furnished shall be entered the valuation of that portion, if any, of the personal property of each person and corporation, indicated by the heading thereof, — and by inserting after the word "provided" in the ninth line the word: — for, — so as to read as follows:— *Section 43.* The assessors shall make, on the books furnished under section forty-five, a list of the valuation and the assessment thereon, in the following manner: In each column provided in the book or books so furnished shall be entered the valuation of that portion, if any, of the personal property of each person and corporation, indicated by the heading thereof. The total amount of the taxable personal property shall be shown, but without other detail or specification than is provided for herein. Before the taxes are committed for collection they shall deposit the books, or an attested copy thereof, in their office or, if there is no office, with their chairman, for public inspection.

G. L. 59, § 43, amended.

Valuation and assessment of property to be made in books by assessors.

To be open to public inspection.

SECTION 2. Section forty-five of said chapter fifty-nine, as amended by section eleven of chapter three hundred and forty-three of the acts of nineteen hundred and twenty-five, is hereby further amended by inserting after the word "form" in the fifth line as printed in the General Laws the

G. L. 59, § 45, etc., amended.

words: — or in such other form as the commissioner shall from time to time determine, — and by inserting after the word “city” in the sixth and eighth lines as printed as aforesaid, in each instance, the words: — or town, — so that the first paragraph will read as follows: — *Section 45.* The commissioner shall provide each city and town, on or before April first annually, suitable books for the use of the assessors in the assessment of taxes, which shall contain blank columns, with uniform headings for a valuation list, and blank tables for aggregates, in the following form or in such other form as the commissioner shall from time to time determine; provided, that in lieu of the valuation list provided for in this section and the preceding two sections, the assessors of any city or town may, with the assent of the commissioner, prepare a valuation list upon books furnished by the city or town and in such form as the commissioner shall approve, and that, for the separate listing of poll taxes under section four of chapter sixty, such portion of the books furnished by the commissioner as he shall determine may contain only the first three columns of said form.

Commissioner to furnish books to assessors.

Proviso.

G. L. 59, § 46, amended.

Directions to assessors in making lists in books.

SECTION 3. Section forty-six of said chapter fifty-nine is hereby amended by striking out all after the word “and” in the third line down to and including the word “State” in the tenth line and inserting in place thereof the words: — shall state, — so as to read as follows: — *Section 46.* The assessors shall enter in the books so furnished the valuation and assessment of the polls and estates of the persons assessed, as directed in the headings of the various columns and shall state the value of each building described, including therein water wheels but excluding land and water power and machinery used in the building.

G. L. 59, § 47, etc., amended.

Assessors to prepare table of aggregates and deposit copy annually with commissioner.

SECTION 4. Section forty-seven of said chapter fifty-nine, as amended by section ten of said chapter three hundred and forty-three, is hereby further amended by striking out all after the word “same” in the fourth line as printed in the General Laws, — so as to read as follows: — *Section 47.* The assessors shall fill up the table of aggregates by an enumeration of the necessary items included in the lists of valuation and assessments, and shall annually, on or before October first, deposit in the office of the commissioner an attested copy of the same.

G. L. 59, § 52, amended.

Statement of assessors to valuation list.

SECTION 5. Said chapter fifty-nine is hereby further amended by striking out section fifty-two and inserting in place thereof the following: — *Section 52.* The assessors, or other persons authorized to assess taxes, shall, at the end of said valuation list, subscribe the following statement:

We, the assessors (or other persons so authorized, as the case may be,) of _____, do severally state, that the foregoing list is a full and true list of the names of all persons known to us, who are liable to taxation in _____, (here insert the name of the city or town,) during the present year, and that the real and personal estate contained in said list, and assessed upon each person in said list, is a full and accurate assessment upon all the property

of each person, liable to taxation, at its full and fair cash value, according to our best knowledge and belief. This statement is made under the penalties of perjury.

Failure to subscribe the foregoing statement shall not invalidate a tax otherwise legally assessed; but whoever assesses taxes in a town without having subscribed the same shall be punished by a fine of ten dollars.

Penalty for failure to subscribe statement.

Approved February 2, 1928.

AN ACT PROVIDING FOR THE REGULATION OF THE SPEED OF MOTOR AND OTHER BOATS IN THE HARBOR OF MARBLEHEAD.

Chap. 15

Be it enacted, etc., as follows:

SECTION 1. The harbor master of the town of Marblehead may make and enforce reasonable rules and regulations governing the speed in Marblehead harbor of boats propelled by gasoline or naphtha or by steam, electric or mechanical power. Violation of any such rule or regulation shall be punished by a fine not exceeding twenty dollars.

The harbor master of town of Marblehead may regulate speed of motor and other boats in Marblehead harbor.

SECTION 2. This act shall take effect upon its acceptance by the voters of said town in town meeting; but for the purpose of such acceptance only, shall take effect upon its passage.

Penalty.
Submission to voters, etc.

Approved February 2, 1928.

AN ACT AUTHORIZING THE TOWN OF LEE TO BORROW MONEY FOR SCHOOL PURPOSES.

Chap. 16

Be it enacted, etc., as follows:

SECTION 1. For the purpose of constructing an addition to the central school building which will increase the floor space of said building, including the cost of originally equipping and furnishing such addition, the town of Lee may borrow, from time to time within a period of five years from the passage of this act, such sums as may be necessary, not exceeding, in the aggregate, one hundred thousand dollars, and may issue bonds or notes therefor, which shall bear on their face the words, Lee School Loan, Act of 1928. Each authorized issue shall constitute a separate loan, and such loans shall be paid in not more than fifteen years from their dates, but no issue shall be authorized under this act unless a sum equal to an amount not less than ten per cent of such authorized issue is voted for the same purpose to be raised by the tax levy of the year when authorized. Indebtedness incurred under this act shall be in excess of the statutory limit, but shall, except as herein provided, be subject to chapter forty-four of the General Laws, exclusive of the proviso inserted in section seven of said chapter by chapter three hundred and thirty-eight of the acts of nineteen hundred and twenty-three.

Town of Lee may borrow money for school purposes.

Lee School Loan, Act of 1928.

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

Approved February 8, 1928.