

person, firm or corporation to file with the city engineer of said city a map or maps made to scale showing the streets or highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by said city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 7. The mayor and aldermen of the city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers, done or made in pursuance of this act. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor of the city within ten days after the act or decision complained of was done or made; and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve, annul or overrule such act or decision. Board of appeal.

SECTION 8. The supreme judicial court or the superior court, or any justice thereof, shall on petition of said officer or officers, have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder, and to compel compliance therewith. Enforcement of provisions.

SECTION 9. This act shall take effect upon its passage.

Approved May 6, 1902.

AN ACT TO APPROVE THE ACQUISITION BY THE UNITED STATES OF
A TRACT OF LAND IN THE TOWN OF NAHANT. Chap. 373

Be it enacted, etc., as follows:

SECTION 1. The consent of the Commonwealth is hereby granted to the United States of America to acquire, by purchase or by condemnation, a tract of land in the town of Nahant containing about forty-five acres, to be described in the plans provided for in section four of this act, which land is to be used for the purposes of national defence. The United States may acquire certain land in Nahant.

SECTION 2. Jurisdiction over the area so acquired is hereby granted and ceded to the United States: *provided, always,* that the Commonwealth shall retain a concurrent Jurisdiction ceded to United States. Proviso.

jurisdiction with the United States in and over the area so acquired, so far that all civil and criminal processes issuing under the authority of the Commonwealth may be executed on said land and in any buildings thereon or which may be erected thereon, in the same manner as if jurisdiction had not been granted as aforesaid; and *provided, also*, that the exclusive jurisdiction shall revert to and revest in the Commonwealth whenever the said land shall cease to be used for the purposes of national defence.

Proviso.

May occupy and fill certain flats, etc.

SECTION 3. The United States government is hereby authorized, upon such terms and conditions as shall be prescribed by the harbor and land commissioners, to occupy and fill such flats belonging to the Commonwealth, and to place such structures in or over the tide water adjacent to the area hereby authorized to be acquired, as may be necessary for the purposes for which said area is to be used.

Plans to be filed.

SECTION 4. This act shall be void unless a suitable plan or suitable plans of the premises acquired by the United States under the provisions of this act shall be deposited in the office of the secretary of the Commonwealth within six months after the date of the acquisition thereof.

SECTION 5. This act shall take effect upon its passage.

Approved May 6, 1902.

Chap. 374 AN ACT RELATIVE TO THE TAXATION OF VESSELS ENGAGED IN THE FOREIGN CARRYING TRADE.

Be it enacted, etc., as follows:

Excise tax to be assessed upon interest of corporations in certain vessels, etc.

SECTION 1. The tax commissioner shall assess annually as of the first day of May an excise tax upon the interest of every corporation organized under the laws of this Commonwealth and having a place of business therein, in any ship or vessel which has, during the period of its business in the year preceding said first day of May, been engaged in the foreign carrying trade, which tax shall be one third of one per cent upon the value of such interest as it shall be determined by him. Such tax shall become due and shall be collected at the same time and in the same manner as other taxes assessed to such corporations.

Corporations to make annual return to tax

SECTION 2. The president and treasurer of every such corporation owning an interest in any such ship or vessel