

SENATE.....No. 17.

Commonwealth of Massachusetts.

IN SENATE, Jan. 19, 1842.

Ordered, That the Committee on the Judiciary inquire what alteration, if any, is necessary to be made, in the twenty-second section of the seventh chapter of the Revised Statutes.

CHAS. CALHOUN, *Clerk.*

Commonwealth of Massachusetts.

IN SENATE, Jan. 26, 1842.

Ordered, That the Committee on the Judiciary be directed to inquire into the expediency of altering the provisions of the seventh section of the seventh chapter of the Revised Statutes, in relation to taxing estates in possession of mortgagees.

CHAS. CALHOUN, *Clerk.*

Commonwealth of Massachusetts.

In the year One Thousand Eight Hundred and Forty-Two.

AN ACT

In relation to Taxation.

BE it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows :

1 SEC. 1. No mortgagee of real estate, shall for the
2 purposes of taxation be deemed the owner, unless he
3 actually occupy the same, or shall have entered upon
4 and shall continue to hold the estate after the condition
5 of the mortgage by which he holds the same shall
6 have been broken, and shall hold the same for the
7 purpose of foreclosing such mortgage.

1 SEC. 2. Where a list of polls and estates shall
2 be brought in to assessors, and by the provisions of the
3 twenty-second section of the seventh chapter of the
4 Revised Statutes, such assessors are required to re-
5 ceive the same as the true valuation of the property of

6 the individual making the same ; the assessors to whom
7 the same is made shall regard such list as a true state-
8 ment of the property of such individual, but may, if
9 they think proper, make an estimate thereof at its
10 just value, before entering the same in the valuation
11 of estates to be by them made.