

HOUSE No. 365.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Seventy-
Two.

AN ACT

To make uniform the Taxation of Reservoirs.

[Substituted for Senate No. 238. Ordered to a 3d reading.]

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

1 SECT. 1. All reservoirs of water, with the dams
2 connected therewith and the lands under the same,
3 used to maintain a uniform supply of water for mill-
4 power, shall be assessed for the purposes of taxation
5 in the town or towns where located, at a valuation
6 not exceeding a fair valuation of land of like quality
7 in the immediate vicinity.

1 SECT. 2. This act shall take effect upon its pas-
2 sage.

