

SENATE....No. 213.

Commonwealth of Massachusetts.

IN SENATE, May 25, 1857.

The Committee on the Judiciary, to whom was referred the Bill for the Equalization of Taxes, report the same in a new draft.

GEO. F. HOAR, *Chairman.*

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Fifty-
Seven.

AN ACT

For the Equalization of Taxes.

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. Any assessor, or other person who shall
2 assess the taxes in any town or city in this Common-
3 wealth, who shall omit to take and subscribe the oath
4 prescribed in the second section of the three hundred
5 and nineteenth chapter of the acts of the year eigh-
6 teen hundred and fifty-three, shall be punished by a
7 fine of fifty dollars, to be recovered by indictment in
8 any court competent to try the same.

1 SECT. 2. The omission to take and subscribe said

2 oath, shall not prevent the collection, by legal pro-
3 cess, of any tax which has been otherwise legally
4 assessed.

1 SECT. 3. No abatement shall be made of the taxes
2 assessed upon any inhabitant of the town where the
3 assessment is made, until he shall have filed with the
4 assessors a list, subscribed by him, of his estate liable
5 to taxation, and made oath that it is a full and accu-
6 rate list of the same according to his best knowledge
7 and belief. When such list shall not be filed within
8 the time specified by the assessors for the bringing in
9 of such list by the inhabitants of the town, no appeal
10 from the judgment of the assessors, concerning such
11 abatement, shall be sustained by the county commis-
12 sioners, unless they shall be satisfied that there was
13 good cause why such list was not seasonably brought
14 in.

1 SECT. 4. This act shall not affect any application
2 for abatement or suit now actually pending.

