

furnish such other information concerning the insurance department as they may deem necessary.

The treasurer of the General Insurance Guaranty Fund to file annual statement, etc.

SECTION 31. The treasurer of the General Insurance Guaranty Fund shall annually, within thirty days after the last business day of October, file in the offices of the insurance commissioner and of the bank commissioner a statement in such form as said commissioners shall prescribe, which shall exhibit its financial condition on the last business day of October, and shall also at any time make such statement of condition and furnish such other information concerning its business as said commissioners may deem necessary. The president of said fund and three or more trustees shall certify and make oath that the report is correct to the best of their knowledge and belief.

Annual report to be made to the general court.

SECTION 32. The insurance commissioner and the bank commissioner shall prepare annually from the said reports concerning insurance departments and the General Insurance Guaranty Fund, and communicate to the general court on or before the first Wednesday in February, a statement of the condition of each savings and insurance bank and of said General Insurance Guaranty Fund, and shall make such suggestions as they may consider expedient relative to the general conduct and condition of each bank visited by them.

Expenditure.

SECTION 33. There may be expended out of the treasury of the Commonwealth a sum not exceeding ten thousand dollars to carry out the provisions of this act.

When to take effect.

SECTION 34. This act shall take effect upon its passage, except that no license shall be issued under section seven until the first day of November, nineteen hundred and seven.

*Approved June 26, 1907.*

**Chap. 562** AN ACT TO APPORTION AND ASSESS A STATE TAX OF FOUR MILLION DOLLARS.

*Be it enacted, etc., as follows:*

State tax apportioned and assessed.

SECTION 1. Each city and town in this Commonwealth shall be assessed and pay the sum with which it stands charged in the following schedule, that is to say: —

Abington, thirty-four hundred dollars,	\$3,400 00
Acton, twenty-three hundred and twenty dollars,	2,320 00
Acushnet, eight hundred and forty dollars,	840 00
Adams, seventy-six hundred and eighty dollars,	7,680 00

Agawam, two thousand and forty dollars, . . . . .	\$2,040 00	State tax ap- portioned and assessed.
Alford, two hundred dollars, . . . . .	200 00	
Amesbury, sixty-four hundred and eighty dollars, . . . . .	6,480 00	
Amherst, forty-four hundred and forty dollars, . . . . .	4,440 00	
Andover, eight thousand dollars, . . . . .	8,000 00	
Arlington, twelve thousand one hundred and twenty dollars, . . . . .	12,120 00	
Ashburnham, eleven hundred and sixty dollars, . . . . .	1,160 00	
Ashby, eight hundred and eighty dollars, . . . . .	880 00	
Ashfield, seven hundred and twenty dollars, . . . . .	720 00	
Ashland, twelve hundred and eighty dollars, . . . . .	1,280 00	
Athol, fifty-two hundred and eighty dollars, . . . . .	5,280 00	
Attleborough, thirteen thousand four hundred dol- lars, . . . . .	13,400 00	
Auburn, twelve hundred and forty dollars, . . . . .	1,240 00	
Avon, eleven hundred and sixty dollars, . . . . .	1,160 00	
Ayer, twenty-three hundred and twenty dollars, . . . . .	2,320 00	
Barnstable, sixty-one hundred and sixty dollars, . . . . .	6,160 00	
Barre, two thousand and forty dollars, . . . . .	2,040 00	
Becket, six hundred dollars, . . . . .	600 00	
Bedford, fourteen hundred and eighty dollars, . . . . .	1,480 00	
Belchertown, ten hundred and eighty dollars, . . . . .	1,080 00	
Bellingham, one thousand dollars, . . . . .	1,000 00	
Belmont, sixty-eight hundred and forty dollars, . . . . .	6,840 00	
Berkley, five hundred and twenty dollars, . . . . .	520 00	
Berlin, six hundred and forty dollars, . . . . .	640 00	
Bernardston, five hundred and twenty dollars, . . . . .	520 00	
Beverly, twenty-eight thousand eight hundred dol- lars, . . . . .	28,800 00	
Billerica, twenty-eight hundred and forty dollars, . . . . .	2,840 00	
Blackstone, twenty-eight hundred and forty dollars, . . . . .	2,840 00	
Blandford, five hundred and twenty dollars, . . . . .	520 00	
Bolton, six hundred dollars, . . . . .	600 00	
Boston, one million four hundred and thirty-eight thousand eight hundred dollars, . . . . .	1,438,800 00	
Bourne, thirty-four hundred and forty dollars, . . . . .	3,440 00	
Boxborough, two hundred and eighty dollars, . . . . .	280 00	
Boxford, fifteen hundred and twenty dollars, . . . . .	1,520 00	
Boylston, five hundred and twenty dollars, . . . . .	520 00	
Braintree, sixty-two hundred dollars, . . . . .	6,200 00	
Brewster, seven hundred and twenty dollars, . . . . .	720 00	
Bridgewater, thirty-nine hundred and sixty dollars, . . . . .	3,960 00	
Brimfield, four hundred and eighty dollars, . . . . .	480 00	
Brockton, forty thousand nine hundred and twenty dollars, . . . . .	40,920 00	
Brookfield, fifteen hundred and twenty dollars, . . . . .	1,520 00	
Brookline, one hundred twelve thousand six hun- dred and eighty dollars, . . . . .	112,680 00	

State tax ap-  
portioned and  
assessed.

Buckland, eight hundred and eighty dollars, . . .	\$880 00
Burlington, seven hundred and twenty dollars, . . .	720 00
Cambridge, one hundred twenty-two thousand seven hundred and twenty dollars, . . .	122,720 00
Canton, forty-nine hundred and sixty dollars, . . .	4,960 00
Carlisle, five hundred and twenty dollars, . . .	520 00
Carver, fourteen hundred dollars, . . .	1,400 00
Charlemont, five hundred and twenty dollars, . . .	520 00
Charlton, fourteen hundred and eighty dollars, . . .	1,480 00
Chatham, twelve hundred and eighty dollars, . . .	1,280 00
Chelmsford, thirty-seven hundred and sixty dollars, . . .	3,760 00
Chelsea, thirty thousand nine hundred and twenty dollars, . . .	30,920 00
Cheshire, nine hundred and twenty dollars, . . .	920 00
Chester, eight hundred dollars, . . .	800 00
Chesterfield, three hundred and sixty dollars, . . .	360 00
Chicopee, twelve thousand eight hundred and eighty dollars, . . .	12,880 00
Chilmark, three hundred and twenty dollars, . . .	320 00
Clarksburg, three hundred and sixty dollars, . . .	360 00
Clinton, ninety-four hundred dollars, . . .	9,400 00
Cohasset, seventy-eight hundred dollars, . . .	7,800 00
Colrain, eight hundred and eighty dollars, . . .	880 00
Concord, seventy-one hundred and sixty dollars, . . .	7,160 00
Conway, eight hundred and forty dollars, . . .	840 00
Cummington, four hundred dollars, . . .	400 00
Dalton, forty-two hundred and forty dollars, . . .	4,240 00
Dana, four hundred and forty dollars, . . .	440 00
Danvers, seven thousand dollars, . . .	7,000 00
Dartmouth, forty-five hundred and twenty dollars, . . .	4,520 00
Dedham, thirteen thousand five hundred and twenty dollars, . . .	13,520 00
Deerfield, eighteen hundred and forty dollars, . . .	1,840 00
Dennis, sixteen hundred dollars, . . .	1,600 00
Dighton, eleven hundred and sixty dollars, . . .	1,160 00
Douglas, fourteen hundred and eighty dollars, . . .	1,480 00
Dover, fourteen hundred dollars, . . .	1,400 00
Dracut, twenty-five hundred and twenty dollars, . . .	2,520 00
Dudley, eighteen hundred and eighty dollars, . . .	1,880 00
Dunstable, three hundred and sixty dollars, . . .	360 00
Duxbury, twenty-three hundred and sixty dollars, . . .	2,360 00
East Bridgewater, twenty-two hundred and eighty dollars, . . .	2,280 00
East Longmeadow, eight hundred dollars, . . .	800 00
Eastham, four hundred dollars, . . .	400 00
Easthampton, forty-eight hundred dollars, . . .	4,800 00
Easton, sixty-three hundred and twenty dollars, . . .	6,320 00
Edgartown, ten hundred and eighty dollars, . . .	1,080 00

Egremont, five hundred and sixty dollars, . . .	\$560 00	State tax ap- portioned and assessed.
Enfield, nine hundred and sixty dollars, . . .	960 00	
Erving, one thousand dollars, . . .	1,000 00	
Essex, thirteen hundred and sixty dollars, . . .	1,360 00	
Everett, twenty-seven thousand and forty dollars,	27,040 00	
Fairhaven, thirty-five hundred and twenty dollars,	3,520 00	
Fall River, ninety-seven thousand four hundred and eighty dollars, . . .	97,480 00	
Falmouth, ninety-four hundred and eighty dollars,	9,480 00	
Fitchburg, thirty-two thousand dollars, . . .	32,000 00	
Florida, two hundred dollars, . . .	200 00	
Foxborough, twenty-four hundred and eighty dol- lars, . . .	2,480 00	
Framingham, twelve thousand three hundred and sixty dollars, . . .	12,360 00	
Franklin, forty-one hundred and sixty dollars, . . .	4,160 00	
Freetown, ten hundred and eighty dollars, . . .	1,080 00	
Gardner, eighty-four hundred and eighty dollars, . . .	8,480 00	
Gay Head, forty dollars, . . .	40 00	
Georgetown, twelve hundred dollars, . . .	1,200 00	
Gill, five hundred and twenty dollars, . . .	520 00	
Gloucester, twenty-five thousand four hundred and eighty dollars, . . .	25,480 00	
Goshen, two hundred dollars, . . .	200 00	
Gosnold, three hundred and sixty dollars, . . .	360 00	
Grafton, three thousand and forty dollars, . . .	3,040 00	
Granby, five hundred and sixty dollars, . . .	560 00	
Granville, five hundred and twenty dollars, . . .	520 00	
Great Barrington, sixty-five hundred and sixty dol- lars, . . .	6,560 00	
Greenfield, eighty-seven hundred and twenty dol- lars, . . .	8,720 00	
Greenwich, three hundred and twenty dollars, . . .	320 00	
Groton, thirty-seven hundred and twenty dollars, . . .	3,720 00	
Groveland, fourteen hundred dollars, . . .	1,400 00	
Hadley, fourteen hundred and forty dollars, . . .	1,440 00	
Halifax, four hundred and forty dollars, . . .	440 00	
Hamilton, forty-two hundred dollars, . . .	4,200 00	
Hampden, four hundred and forty dollars, . . .	440 00	
Hancock, three hundred and sixty dollars, . . .	360 00	
Hanover, seventeen hundred and sixty dollars, . . .	1,760 00	
Hanson, fifteen hundred and twenty dollars, . . .	1,520 00	
Hardwick, twenty-one hundred and twenty dollars,	2,120 00	
Harvard, fourteen hundred dollars, . . .	1,400 00	
Harwich, fifteen hundred and twenty dollars, . . .	1,520 00	
Hatfield, seventeen hundred and sixty dollars, . . .	1,760 00	
Haverhill, thirty-three thousand five hundred and twenty dollars, . . .	33,520 00	

State tax ap-  
portioned and  
assessed.

Hawley, two hundred dollars, . . . . .	\$200 00
Heath, two hundred dollars, . . . . .	200 00
Hingham, fifty-eight hundred dollars, . . . . .	5,800 00
Hinsdale, seven hundred and sixty dollars, . . . . .	760 00
Holbrook, seventeen hundred and sixty dollars, . . . . .	1,760 00
Holden, nineteen hundred and twenty dollars, . . . . .	1,920 00
Holland, one hundred and twenty dollars, . . . . .	120 00
Holliston, nineteen hundred and twenty dollars, . . . . .	1,920 00
Holyoke, fifty thousand eight hundred dollars, . . . . .	50,800 00
Hopedale, sixty-seven hundred and twenty dollars, . . . . .	6,720 00
Hopkinton, two thousand and forty dollars, . . . . .	2,040 00
Hubbardston, eight hundred and forty dollars, . . . . .	840 00
Hudson, forty-three hundred and sixty dollars, . . . . .	4,360 00
Hull, forty-eight hundred and eighty dollars, . . . . .	4,880 00
Huntington, seven hundred and sixty dollars, . . . . .	760 00
Hyde Park, fifteen thousand and forty dollars, . . . . .	15,040 00
Ipswich, five thousand and forty dollars, . . . . .	5,040 00
Kingston, two thousand dollars, . . . . .	2,000 00
Lakeville, eight hundred dollars, . . . . .	800 00
Lancaster, forty-one hundred and sixty dollars, . . . . .	4,160 00
Lanesborough, six hundred dollars, . . . . .	600 00
Lawrence, sixty thousand two hundred dollars, . . . . .	60,200 00
Lee, twenty-six hundred dollars, . . . . .	2,600 00
Leicester, twenty-seven hundred and sixty dollars, . . . . .	2,760 00
Lenox, fifty-four hundred and forty dollars, . . . . .	5,440 00
Leominster, twelve thousand one hundred and sixty dollars, . . . . .	12,160 00
Leverett, four hundred dollars, . . . . .	400 00
Lexington, seventy-eight hundred dollars, . . . . .	7,800 00
Leyden, two hundred and forty dollars, . . . . .	240 00
Lincoln, thirty-four hundred and forty dollars, . . . . .	3,440 00
Littleton, eleven hundred and sixty dollars, . . . . .	1,160 00
Longmeadow, twelve hundred and eighty dollars, . . . . .	1,280 00
Lowell, eighty-seven thousand seven hundred and twenty dollars, . . . . .	87,720 00
Ludlow, thirty-four hundred and forty dollars, . . . . .	3,440 00
Lunenburg, twelve hundred dollars, . . . . .	1,200 00
Lynn, seventy-five thousand five hundred and twenty dollars, . . . . .	75,520 00
Lynnfield, eight hundred and forty dollars, . . . . .	840 00
Malden, forty-one thousand four hundred and forty dollars, . . . . .	41,440 00
Manchester, fifteen thousand three hundred and sixty dollars, . . . . .	15,360 00
Mansfield, thirty-two hundred and forty dollars, . . . . .	3,240 00
Marblehead, eighty-nine hundred and twenty dol- lars, . . . . .	8,920 00
Marion, nineteen hundred and sixty dollars, . . . . .	1,960 00
Marlborough, twelve thousand and forty dollars, . . . . .	12,040 00



Marshfield, two thousand and forty dollars, . . . . .	\$2,040 00	State tax ap- portioned and assessed.
Mashpee, two hundred and forty dollars, . . . . .	240 00	
Mattapoisett, nineteen hundred and twenty dollars, . . . . .	1,920 00	
Maynard, forty-five hundred and twenty dollars, . . . . .	4,520 00	
Medfield, two thousand dollars, . . . . .	2,000 00	
Medford, twenty-five thousand three hundred and twenty dollars, . . . . .	25,320 00	
Medway, sixteen hundred and forty dollars, . . . . .	1,640 00	
Melrose, eighteen thousand dollars, . . . . .	18,000 00	
Mendon, seven hundred and sixty dollars, . . . . .	760 00	
Merrimac, fourteen hundred and eighty dollars, . . . . .	1,480 00	
Methuen, sixty-four hundred dollars, . . . . .	6,400 00	
Middleborough, fifty-four hundred and forty dol- lars, . . . . .	5,440 00	
Middlefield, two hundred and forty dollars, . . . . .	240 00	
Middleton, eight hundred and eighty dollars, . . . . .	880 00	
Milford, eighty-two hundred and forty dollars, . . . . .	8,240 00	
Millbury, twenty-eight hundred and eighty dollars, . . . . .	2,880 00	
Millis, eight hundred and eighty dollars, . . . . .	880 00	
Milton, twenty-eight thousand three hundred and sixty dollars, . . . . .	28,360 00	
Monroe, two hundred dollars, . . . . .	200 00	
Monson, twenty-three hundred and sixty dollars, . . . . .	2,360 00	
Montague, forty-nine hundred and sixty dollars, . . . . .	4,960 00	
Monterey, three hundred and sixty dollars, . . . . .	360 00	
Montgomery, one hundred and sixty dollars, . . . . .	160 00	
Mount Washington, eighty dollars, . . . . .	80 00	
Nahant, eight thousand and forty dollars, . . . . .	8,040 00	
Nantucket, thirty-six hundred and eighty dollars, . . . . .	3,680 00	
Natick, eighty-two hundred dollars, . . . . .	8,200 00	
Needham, fifty-four hundred dollars, . . . . .	5,400 00	
New Ashford, eighty dollars, . . . . .	80 00	
New Bedford, seventy-eight thousand six hundred dollars, . . . . .	78,600 00	
New Braintree, four hundred and eighty dollars, . . . . .	480 00	
New Marlborough, seven hundred and twenty dol- lars, . . . . .	720 00	
New Salem, four hundred dollars, . . . . .	400 00	
Newbury, fifteen hundred and twenty dollars, . . . . .	1,520 00	
Newburyport, thirteen thousand six hundred and eighty dollars, . . . . .	13,680 00	
Newton, eighty-one thousand five hundred and sixty dollars, . . . . .	81,560 00	
Norfolk, eight hundred and forty dollars, . . . . .	840 00	
North Adams, eighteen thousand six hundred and forty dollars, . . . . .	18,640 00	
North Andover, fifty-seven hundred and sixty dol- lars, . . . . .	5,760 00	
North Attleborough, six thousand dollars, . . . . .	6,000 00	

State tax ap-  
portioned and  
assessed.

North Brookfield, nineteen hundred and sixty dollars, . . . . .	\$1,960 00
North Reading, seven hundred and sixty dollars, . . . . .	760 00
Northampton, fifteen thousand three hundred and twenty dollars, . . . . .	15,320 00
Northborough, sixteen hundred and forty dollars, . . . . .	1,640 00
Northbridge, fifty-nine hundred and sixty dollars, . . . . .	5,960 00
Northfield, fourteen hundred and forty dollars, . . . . .	1,440 00
Norton, twelve hundred and eighty dollars, . . . . .	1,280 00
Norwell, twelve hundred and forty dollars, . . . . .	1,240 00
Norwood, sixty-nine hundred and twenty dollars, . . . . .	6,920 00
Oak Bluffs, eighteen hundred and eighty dollars, . . . . .	1,880 00
Oakham, four hundred and forty dollars, . . . . .	440 00
Orange, forty-four hundred and eighty dollars, . . . . .	4,480 00
Orleans, eight hundred dollars, . . . . .	800 00
Otis, two hundred and eighty dollars, . . . . .	280 00
Oxford, twenty-one hundred and twenty dollars, . . . . .	2,120 00
Palmer, forty-four hundred and eighty dollars, . . . . .	4,480 00
Paxton, four hundred dollars, . . . . .	400 00
Peabody, eleven thousand one hundred and sixty dollars, . . . . .	11,160 00
Pelham, two hundred and forty dollars, . . . . .	240 00
Pembroke, ten hundred and eighty dollars, . . . . .	1,080 00
Pepperell, twenty-seven hundred and twenty dollars, . . . . .	2,720 00
Peru, one hundred and sixty dollars, . . . . .	160 00
Petersham, eight hundred and forty dollars, . . . . .	840 00
Phillipston, three hundred and twenty dollars, . . . . .	320 00
Pittsfield, twenty-two thousand seven hundred and sixty dollars, . . . . .	22,760 00
Plainfield, two hundred and forty dollars, . . . . .	240 00
Plainville, eight hundred and forty dollars, . . . . .	840 00
Plymouth, eleven thousand six hundred and forty dollars, . . . . .	11,640 00
Plympton, four hundred dollars, . . . . .	400 00
Prescott, two hundred and forty dollars, . . . . .	240 00
Princeton, twelve hundred and forty dollars, . . . . .	1,240 00
Provincetown, twenty-four hundred and forty dollars, . . . . .	2,440 00
Quincy, thirty-one thousand three hundred and twenty dollars, . . . . .	31,320 00
Randolph, twenty-eight hundred dollars, . . . . .	2,800 00
Raynham, nine hundred and sixty dollars, . . . . .	960 00
Reading, fifty-seven hundred and sixty dollars, . . . . .	5,760 00
Rehoboth, nine hundred and sixty dollars, . . . . .	960 00
Revere, fourteen thousand seven hundred and twenty dollars, . . . . .	14,720 00
Richmond, four hundred dollars, . . . . .	400 00

Rochester, seven hundred and twenty dollars, . . .	\$720 00	State tax ap- portioned and assessed.
Rockland, forty-four hundred and forty dollars, . .	4,440 00	
Rockport, thirty-six hundred dollars, . . . . .	3,600 00	
Rowe, two hundred and forty dollars, . . . . .	240 00	
Rowley, nine hundred and twenty dollars, . . . . .	920 00	
Royalston, six hundred and eighty dollars, . . . .	680 00	
Russell, seven hundred and twenty dollars, . . . .	720 00	
Rutland, eight hundred and forty dollars, . . . .	840 00	
Salem, thirty-seven thousand nine hundred and sixty dollars, . . . . .	37,960 00	
Salisbury, one thousand dollars, . . . . .	1,000 00	
Sandisfield, four hundred dollars, . . . . .	400 00	
Sandwich, twelve hundred dollars, . . . . .	1,200 00	
Saugus, fifty-four hundred and forty dollars, . . .	5,440 00	
Savoy, two hundred and forty dollars, . . . . .	240 00	
Scituate, forty-four hundred dollars, . . . . .	4,400 00	
Seekonk, twelve hundred and eighty dollars, . . . .	1,280 00	
Sharon, twenty-six hundred and eighty dollars, . .	2,680 00	
Sheffield, twelve hundred and eighty dollars, . . .	1,280 00	
Shelburne, twelve hundred and forty dollars, . . .	1,240 00	
Sherborn, fourteen hundred and eighty dollars, . .	1,480 00	
Shirley, twelve hundred dollars, . . . . .	1,200 00	
Shrewsbury, seventeen hundred and sixty dollars, .	1,760 00	
Shutesbury, two hundred and forty dollars, . . . .	240 00	
Somerset, fourteen hundred and eighty dollars, . .	1,480 00	
Somerville, seventy thousand one hundred and sixty dollars, . . . . .	70,160 00	
South Hadley, thirty-four hundred dollars, . . . .	3,400 00	
Southampton, six hundred dollars, . . . . .	600 00	
Southborough, twenty-three hundred and twenty dollars, . . . . .	2,320 00	
Southbridge, sixty-eight hundred dollars, . . . . .	6,800 00	
Southwick, seven hundred and sixty dollars, . . . .	760 00	
Spencer, forty-eight hundred and eighty dollars, . .	4,880 00	
Springfield, one hundred three thousand two hun- dred and eighty dollars, . . . . .	103,280 00	
Sterling, eleven hundred and sixty dollars, . . . .	1,160 00	
Stockbridge, four thousand and eighty dollars, . . .	4,080 00	
Stoneham, fifty-eight hundred and eighty dollars, .	5,880 00	
Stoughton, forty-three hundred and twenty dollars, .	4,320 00	
Stow, one thousand dollars, . . . . .	1,000 00	
Sturbridge, twelve hundred dollars, . . . . .	1,200 00	
Sudbury, fourteen hundred and forty dollars, . . . .	1,440 00	
Sunderland, six hundred and forty dollars, . . . .	640 00	
Sutton, fifteen hundred and twenty dollars, . . . .	1,520 00	
Swampscott, ninety-nine hundred and twenty dol- lars, . . . . .	9,920 00	
Swansea, sixteen hundred and eighty dollars, . . .	1,680 00	



State tax ap- portioned and assessed.	Taunton, twenty-seven thousand eight hundred and eighty dollars, . . . . .	\$27,880 00
	Templeton, two thousand and eighty dollars, . . . . .	2,080 00
	Tewksbury, eleven hundred and sixty dollars, . . . . .	1,160 00
	Tisbury, sixteen hundred and eighty dollars, . . . . .	1,680 00
	Tolland, two hundred dollars, . . . . .	200 00
	Topsfield, twelve hundred and forty dollars, . . . . .	1,240 00
	Townsend, fourteen hundred and eighty dollars, . . . . .	1,480 00
	Truro, four hundred and eighty dollars, . . . . .	480 00
	Tyngsborough, six hundred and forty dollars, . . . . .	640 00
	Tyringham, three hundred and twenty dollars, . . . . .	320 00
	Upton, thirteen hundred and twenty dollars, . . . . .	1,320 00
	Uxbridge, thirty-four hundred dollars, . . . . .	3,400 00
	Wakefield, ten thousand and forty dollars, . . . . .	10,040 00
	Wales, three hundred and sixty dollars, . . . . .	360 00
	Walpole, forty-four hundred and forty dollars, . . . . .	4,440 00
	Waltham, twenty-eight thousand four hundred dol- lars, . . . . .	28,400 00
	Ware, fifty-six hundred and forty dollars, . . . . .	5,640 00
	Wareham, forty-two hundred and eighty dollars, . . . . .	4,280 00
	Warren, twenty-four hundred dollars, . . . . .	2,400 00
	Warwick, four hundred dollars, . . . . .	400 00
	Washington, three hundred and twenty dollars, . . . . .	320 00
	Watertown, fourteen thousand seven hundred and twenty dollars, . . . . .	14,720 00
	Wayland, twenty-four hundred and forty dollars, . . . . .	2,440 00
	Webster, ninety-six hundred and eighty dollars, . . . . .	9,680 00
	Wellesley, fourteen thousand four hundred and forty dollars, . . . . .	14,440 00
	Wellfleet, twelve hundred dollars, . . . . .	1,200 00
	Wendell, two hundred and eighty dollars, . . . . .	280 00
	Wenham, twenty-four hundred and forty dollars, . . . . .	2,440 00
	West Boylston, eight hundred and eighty dollars, . . . . .	880 00
	West Bridgewater, thirteen hundred and sixty dol- lars, . . . . .	1,360 00
	West Brookfield, ten hundred and forty dollars, . . . . .	1,040 00
	West Newbury, twelve hundred and eighty dollars, . . . . .	1,280 00
	West Springfield, seven thousand and forty dol- lars, . . . . .	7,040 00
	West Stockbridge, five hundred and twenty dollars, . . . . .	520 00
	West Tisbury, five hundred and twenty dollars, . . . . .	520 00
	Westborough, thirty-seven hundred and sixty dol- lars, . . . . .	3,760 00
	Westfield, ten thousand eight hundred dollars, . . . . .	10,800 00
	Westford, twenty-four hundred and forty dollars, . . . . .	2,440 00
	Westhampton, two hundred and eighty dollars, . . . . .	280 00
	Westminster, nine hundred and sixty dollars, . . . . .	960 00
	Weston, seventy-seven hundred and twenty dollars, . . . . .	7,720 00

Westport, two thousand and eighty dollars, . . . . .	\$2,080 00	State tax ap- portioned and assessed.
Westwood, twenty-four hundred and forty dollars, . . . . .	2,440 00	
Weymouth, eighty-four hundred and eighty dollars, . . . . .	8,480 00	
Whately, five hundred and sixty dollars, . . . . .	560 00	
Whitman, fifty-two hundred dollars, . . . . .	5,200 00	
Wilbraham, twelve hundred and forty dollars, . . . . .	1,240 00	
Williamsburg, eleven hundred and sixty dollars, . . . . .	1,160 00	
Williamstown, thirty-five hundred and sixty dollars, . . . . .	3,560 00	
Wilmington, fifteen hundred and twenty dollars, . . . . .	1,520 00	
Winchendon, four thousand and forty dollars, . . . . .	4,040 00	
Winchester, thirteen thousand one hundred and sixty dollars, . . . . .	13,160 00	
Windsor, three hundred and twenty dollars, . . . . .	320 00	
Winthrop, ten thousand seven hundred and twenty dollars, . . . . .	10,720 00	
Woburn, twelve thousand five hundred and sixty dollars, . . . . .	12,560 00	
Worcester, one hundred fifty thousand one hundred and twenty dollars, . . . . .	150,120 00	
Worthington, three hundred and sixty dollars, . . . . .	360 00	
Wrentham, twelve hundred dollars, . . . . .	1,200 00	
Yarmouth, twenty-three hundred and twenty dol- lars, . . . . .	2,320 00	

SECTION 2. The treasurer of the Commonwealth shall forthwith send his warrant, directed to the selectmen or assessors of each city or town taxed as aforesaid, requiring them respectively to assess the sum so charged, according to the provisions of section thirty-four of chapter twelve of the Revised Laws, and to add the amount of such tax to the amount of town and county taxes to be assessed by them respectively on each city and town.

SECTION 3. The treasurer of the Commonwealth in his warrant shall require the said selectmen or assessors to pay, or issue severally their warrant or warrants requiring the treasurers of their several cities or towns to pay, to the treasurer of the Commonwealth, on or before the fifteenth day of November in the year nineteen hundred and seven, the sums set against said cities and towns in the schedule aforesaid; and the selectmen or assessors respectively shall return a certificate of the names of the treasurers of their several cities and towns, with the sum which each may be required to collect, to the treasurer of the Commonwealth at some time before the first day of September in the year nineteen hundred and seven.

Notice to  
treasurers of  
delinquent  
cities and  
towns.

SECTION 4. If the amount due from any city or town, as provided in this act, is not paid to the treasurer of the Commonwealth within the time specified, then the said treasurer shall notify the treasurer of such delinquent city or town, who shall pay into the treasury of the Commonwealth, in addition to the tax, such further sum as would be equal to one per cent per month during such delinquency from and after the fifteenth day of November in the year nineteen hundred and seven; and if the same remains unpaid after the first day of December in the year nineteen hundred and seven, an information may be filed by the treasurer of the Commonwealth in the supreme judicial court, or before any justice thereof, against such delinquent city or town; and upon notice to such city or town, and a summary hearing thereon, a warrant of distress may issue against such city or town to enforce the payment of said taxes under such penalties as said court or the justice thereof before whom the hearing is had shall order.

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

*Approved June 27, 1907.*

*Chap. 563* AN ACT RELATIVE TO THE TAXATION OF LEGACIES AND SUCCESSIONS.

*Be it enacted, etc., as follows:*

Taxation of  
legacies and  
successions,  
etc.

SECTION 1. All property within the jurisdiction of the Commonwealth, corporeal or incorporeal, and any interest therein, whether belonging to inhabitants of the Commonwealth or not, which shall pass by will, or by the laws regulating intestate succession, or by deed, grant, or gift, except in cases of a bona fide purchase for full consideration in money or money's worth, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust, except to or for the use of charitable, educational or religious societies or institutions, the property of which is by law exempt from taxation, or for or upon trust for any charitable purposes, or to or for the use of a city or town for public purposes, or to or for the use of (class A) the husband, wife, lineal ancestor, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter, of a