

and also the total length of track operated by it in public ways and places, and in the case of an electric railroad company stating the length of track operated by it longitudinally upon public ways and places in such city or town, and also the total length of track operated by it, determined as provided in section forty, and also the amount of its gross receipts during the year ending on the preceding thirtieth day of September, including therein all amounts received by it from the operation of its railway or railroad, but excluding income derived from the sale of power, rental of tracks or other sources.

SECTION 3. This act shall take effect upon its passage.

*Approved April 10, 1912.*

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AN ACT TO AUTHORIZE THE TOWN OF ESSEX TO REFUND CERTAIN INDEBTEDNESS.

*Chap. 458*

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

SECTION 1. The town of Essex, for the purpose of refunding certain outstanding notes amounting to seventeen thousand one hundred twenty-eight dollars and seventy-one cents, is hereby authorized to incur indebtedness to that amount, and to issue therefor fifteen notes, the first note to be in the amount of eleven hundred sixty-eight dollars and seventy-one cents, payable one year from the date of issue, and the remaining notes to be for eleven hundred and forty dollars each, payable annually, so that the whole debt will be paid within fifteen years from the date of issue of the first note. Said notes shall bear interest at a rate not exceeding four and one half per cent per annum, and the amount required to pay the interest and the principal maturing each year shall be raised by taxation, and shall, without further action by the town be assessed annually by the assessors in the same manner in which other taxes are assessed until the debt is extinguished.

The town of Essex may refund certain indebtedness.

SECTION 2. The town of Essex, for the purpose of refunding certain loans made in anticipation of the taxes of the years nineteen hundred and eight, nineteen hundred and nine, nineteen hundred and ten and nineteen hundred and eleven, and represented by a note numbered eight for one thousand four hundred fifty-one dollars and seventy-six cents, maturing June thirty, nineteen hundred and twelve, and a note numbered nine for five thousand twenty-seven dollars and ninety-six cents, maturing June thirty, nineteen

May issue notes, etc.

hundred and twelve, is hereby authorized to issue a note or notes to an amount not exceeding four thousand dollars, payable not later than June thirty, nineteen hundred and thirteen. Any indebtedness incurred under this section shall be paid from the taxes collected for the years nineteen hundred and eight, nineteen hundred and nine, nineteen hundred and ten and nineteen hundred and eleven, and in case the amounts so collected are not sufficient to meet said debt at maturity, the amount required to meet the deficiency shall be assessed by the assessors in the year nineteen hundred and thirteen, without further action by the town, in the same manner in which other taxes are assessed.

Duties of the  
town treasurer.

SECTION 3. The treasurer of the town of Essex, with the approval of the selectmen, is hereby authorized, without further vote of the town, to incur indebtedness under the provisions of this act for which said town shall be liable, and to issue notes of the town therefor in accordance with law.

SECTION 4. This act shall take effect upon its passage.

*Approved April 10, 1912.*

*Chap. 459* AN ACT TO PROVIDE FOR THE DISSOLUTION OF ATTACHMENTS.

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

1907, 334, § 1,  
amended.

SECTION 1. Section one of chapter three hundred and thirty-four of the acts of the year nineteen hundred and seven is hereby amended by adding at the end thereof the following: — Such a release describing sufficiently for identification any particular parcel or parcels of real estate shall dissolve an attachment in so far as it may affect the particular parcel or parcels described. The aforesaid releases, certificates of court and partial releases, shall be filed in the registry of deeds in the county or district where a certified copy of the original return of attachment is filed as required by section fifty-nine of chapter one hundred and sixty-seven of the Revised Laws, — so as to read as follows: — *Section 1.* An attachment of real estate shall be dissolved by an entry on the margin of the attachment book in the registry of deeds in which the attachment is noted, signed by the plaintiff in whose behalf the attachment was made, or by his executor, administrator or attorney of record, and attested by the register of deeds or by an assistant in his office thereto duly authorized; or it may be dissolved by a release signed and acknowledged by the plaintiff, or by his executor, adminis-

Attachment of  
real estate,  
how dissolved.