

residing or being within his jurisdiction who, in his opinion, is a proper subject for its treatment or eustody. But no such person shall be so committed unless all the laws applicable to the commitment of an insane person have been complied with. The said justices, when so authorized, may also commit persons to the said state colony for observation, under the provisions of section forty-three of said chapter five hundred and four in order to determine their mental condition.

SECTION 2. The superintendent of the said colony may, when so authorized by the said commission, receive persons from its district who are certified by two physicians to be violently insane, or in other emergency under the provisions of section forty-two of said chapter five hundred and four. He may also, when so authorized, receive voluntary patients under the provisions of section forty-five of said chapter, and persons for temporary care under the provisions of chapter three hundred and ninety-five of the acts of nineteen hundred and eleven as amended by chapter one hundred and seventy-four of the General Acts of nineteen hundred and fifteen.

Powers of the superintendent of the colony, etc.

Approved March 26, 1919.

AN ACT RELATIVE TO THE MODE OF ASCERTAINING WHETHER SPECIFIED INDIVIDUALS HAVE FILED INCOME TAX RETURNS.

Chap. 50

Be it enacted, etc., as follows:

Section sixteen of chapter two hundred and sixty-nine of the General Acts of nineteen hundred and sixteen is hereby amended by striking out the last paragraph and substituting the following:—The tax commissioner shall, upon the request of any inhabitant of the commonwealth, state whether or not any designated person has filed an income tax return for the current or any prior year.

1916, 269 (G), § 16, amended.

Tax commissioner to state, upon request, whether specified individuals have filed income tax returns.

Approved March 26, 1919.

AN ACT PERMITTING THE DIVISION OF CITIES INTO CONVENTIENT ASSESSMENT DISTRICTS.

Chap. 51

Be it enacted, etc., as follows:

Part I of chapter four hundred and ninety of the acts of nineteen hundred and nine is hereby amended by striking out section fifty and substituting the following:—*Section 50.* The assessors of each city and town shall, at the time appointed therefor, make a fair cash valuation of all the

1909, 490, Part I, § 50, amended.

Valuation of property and division of cities into

assessment districts by assessors.

estate, real and personal, subject to taxation therein, and, in cities, the assessors may, in any year, divide the city into convenient assessment districts.

Approved March 26, 1919.

Chap. 52 AN ACT TO ESTABLISH THE TIME FOR SUBMITTING THE ANNUAL BUDGET TO THE GENERAL COURT.

Be it enacted, etc., as follows:

1918, 244 (G),
§ 4, amended.

Section four of chapter two hundred and forty-four of the General Acts of nineteen hundred and eighteen is hereby amended by striking out the words "not later than the second Wednesday in January of each year", in the fourteenth and fifteenth lines, and substituting the words:— annually within three weeks after the general court convenes, — so as to read as follows:— *Section 4.* The supervisor of administration shall study and review all estimates and requests for appropriations and other authorizations for expenditures of state funds filed with him as provided in this act, and shall make such investigations as may be necessary to enable him to prepare a budget for the governor, setting forth such recommendations as the governor shall determine upon. The governor may call upon the department of the auditor for information relative to the finances of the commonwealth and for assistance in the preparation of the budget. For this purpose the auditor may appoint a deputy in his department at an annual salary not to exceed thirty-five hundred dollars. The budget shall be submitted by the governor to the general court annually within three weeks after the general court convenes, and it shall embody all estimates, requests and recommendations for appropriations or other authorizations for expenditures from the treasury of the commonwealth. The budget shall be classified and designated so as to show separately estimates and recommendations for: (a) expenses of administration, operation and maintenance; (b) deficiencies or overdrafts in appropriations of former years; (c) new construction, additions, improvements and other capital outlay; (d) interest on the public debt and sinking fund and serial bond requirements; and (e) all requests and proposals for expenditures for new projects and other undertakings; and shall include in detail definite recommendations of the governor relative to the amounts which should be appropriated therefor. The budget shall also include definite recommendations of the

Time for submitting the annual budget to the general court established.

Deputy auditor.