

spaces along the Charles river.

hundred and ninety-three, open spaces for exercise and recreation along or near the Charles river, from the Essex street bridge, so-called, at Cottage Farms, towards the source of the river, may expend the sum of three hundred thousand dollars in addition to any and all sums hitherto authorized to be expended by them by said act and by all acts in addition thereto or in amendment thereof; and to meet the expenses incurred hereunder, the treasurer and receiver general shall issue a corresponding amount of scrip or certificates of indebtedness as an addition to the metropolitan parks loan, and establish a sinking fund to provide for the same; said scrip or certificates of indebtedness to be issued and said sinking fund to be established, assessed and collected in accordance with the provisions of sections nine, ten, eleven and twelve of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, as far as applicable hereto.

Annual estimate of expenses to be made to the auditor.

SECTION 2. Said act is hereby amended by striking out section eleven and inserting in place thereof the following: — *Section 11.* The metropolitan park commission shall annually estimate and certify to the auditor the expenses of preservation and necessary care of said public open spaces for the ensuing year, which expenses shall be apportioned by the treasurer and receiver general in the manner provided in the following section.

Approved June 22, 1894.

Chap. 510 AN ACT TO APPORTION AND ASSESS A STATE TAX OF TWO 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 several sums with which they stand respectively charged in the following schedule, that is to say: —

- Abington, two thousand and sixty dollars.
- Acton, thirteen hundred dollars.
- Aeushnet, five hundred and eighty dollars.
- Adams, thirty-three hundred dollars.
- Agawam, eleven hundred and twenty dollars.
- Alford, two hundred and twenty dollars.
- Amesbury, forty-one hundred and eighty dollars.
- Amherst, twenty-nine hundred and twenty dollars.
- Andover, forty-two hundred and twenty dollars.
- Arlington, fifty-two hundred and twenty dollars.
- Ashburnham, nine hundred and twenty dollars.

State tax apportioned and assessed.

Ashby, four hundred and sixty dollars.
 Ashfield, four hundred and forty dollars.
 Ashland, eleven hundred and forty dollars.
 Athol, twenty-eight hundred and forty dollars.
 Attleborough, thirty-eight hundred dollars.
 Auburn, four hundred and eighty dollars.
 Avon, six hundred dollars.
 Ayer, twelve hundred dollars.
 Barnstable, thirty-three hundred and sixty dollars.
 Barre, thirteen hundred and sixty dollars.
 Becket, four hundred dollars.
 Bedford, eight hundred and eighty dollars.
 Belchertown, seven hundred and eighty dollars.
 Bellingham, six hundred dollars.
 Belmont, thirty-two hundred and forty dollars.
 Berkley, four hundred and twenty dollars.
 Berlin, four hundred and forty dollars.
 Bernardston, four hundred dollars.
 Beverly, eleven thousand seven hundred and eighty dollars.
 Billerica, seventeen hundred and sixty dollars.
 Blackstone, twenty-three hundred and sixty dollars.
 Blandford, three hundred and sixty dollars.
 Bolton, four hundred and forty dollars.
 Boston, seven hundred thirty-one thousand and five hundred dollars.
 Bourne, eleven hundred and eighty dollars.
 Boxborough, two hundred and twenty dollars.
 Boxford, six hundred and twenty dollars.
 Boylston, four hundred and forty dollars.
 Bradford, nineteen hundred and forty dollars.
 Braintree, thirty-seven hundred and sixty dollars.
 Brewster, five hundred and twenty dollars.
 Bridgewater, twenty-three hundred and forty dollars.
 Brimfield, four hundred dollars.
 Brockton, sixteen thousand one hundred and eighty dollars.
 Brookfield, twelve hundred and sixty dollars.
 Brookline, forty-six thousand and five hundred dollars.
 Buckland, five hundred and twenty dollars.
 Burlington, four hundred and forty dollars.
 Cambridge, sixty-two thousand two hundred and eighty dollars.
 Canton, thirty-seven hundred and twenty dollars.
 Carlisle, three hundred and twenty dollars.
 Carver, six hundred and forty dollars.
 Charlemont, three hundred and forty dollars.
 Charlton, eight hundred and sixty dollars.
 Chatham, eight hundred and sixty dollars.
 Chelmsford, sixteen hundred and eighty dollars.
 Chelsea, eighteen thousand seven hundred and twenty dollars.
 Cheshire, six hundred and sixty dollars.
 Chester, five hundred and twenty dollars.
 Chesterfield, two hundred and eighty dollars.
 Chicopee, six thousand and eighty dollars.
 Chilmark, two hundred dollars.
 Clarksburg, two hundred and twenty dollars.
 Clinton, fifty-four hundred and sixty dollars.
 Cohasset, forty-three hundred and eighty dollars.

State tax appor-
tioned and
assessed.

Colrain, five hundred and twenty dollars.
 Concord, thirty-six hundred dollars.
 Conway, six hundred and sixty dollars.
 Cottage City, twelve hundred and forty dollars.
 Cummington, two hundred and eighty dollars.
 Dalton, twenty-two hundred dollars.
 Dana, two hundred and sixty dollars.
 Danvers, thirty-six hundred and sixty dollars.
 Dartmouth, eighteen hundred and eighty dollars.
 Dedham, fifty-five hundred dollars.
 Deerfield, thirteen hundred and twenty dollars.
 Dennis, fourteen hundred dollars.
 Dighton, seven hundred and twenty dollars.
 Douglas, nine hundred dollars.
 Dover, seven hundred dollars.
 Dracut, thirteen hundred and sixty dollars.
 Dudley, nine hundred and forty dollars.
 Dunstable, two hundred and eighty dollars.
 Duxbury, twelve hundred and forty dollars.
 East Bridgewater, fourteen hundred and forty dollars.
 Eastham, two hundred and sixty dollars.
 Easthampton, twenty-one hundred and forty dollars.
 Easton, forty-four hundred and sixty dollars.
 Edgartown, seven hundred dollars.
 Egremont, four hundred dollars.
 Enfield, seven hundred and twenty dollars.
 Erving, three hundred and forty dollars.
 Essex, eight hundred and sixty dollars.
 Everett, seventy-six hundred dollars.
 Fairhaven, fifteen hundred and eighty dollars.
 Fall River, forty-six thousand four hundred and eighty dollars.
 Falmouth, forty-seven hundred and forty dollars.
 Fitchburg, fifteen thousand five hundred and twenty dollars.
 Florida, one hundred and sixty dollars.
 Foxborough, thirteen hundred and eighty dollars.
 Framingham, seventy-two hundred dollars.
 Franklin, twenty-four hundred and forty dollars.
 Freetown, eight hundred and twenty dollars.
 Gardner, four thousand and forty dollars.
 Gay Head, twenty dollars.
 Georgetown, nine hundred and forty dollars.
 Gill, four hundred and forty dollars.
 Gloucester, twelve thousand seven hundred and forty dollars.
 Goshen, one hundred and twenty dollars.
 Gosnold, one hundred and eighty dollars.
 Grafton, twenty-one hundred and forty dollars.
 Granby, four hundred dollars.
 Granville, three hundred and forty dollars.
 Great Barrington, twenty-nine hundred and eighty dollars.
 Greenfield, forty-five hundred dollars.
 Greenwich, two hundred and sixty dollars.
 Groton, twenty-six hundred and eighty dollars.
 Groveland, eight hundred and forty dollars.
 Hadley, nine hundred dollars.
 Halifax, two hundred and sixty dollars.
 Hamilton, eight hundred and sixty dollars.
 Hampden, three hundred and sixty dollars.

Hancock, three hundred and sixty dollars.
 Hanover, eleven hundred and eighty dollars.
 Hanson, five hundred and eighty dollars.
 Hardwick, thirteen hundred and twenty dollars.
 Harvard, one thousand and twenty dollars.
 Harwich, one thousand and eighty dollars.
 Hatfield, nine hundred and twenty dollars.
 Haverhill, seventeen thousand eight hundred and forty dollars.
 Hawley, one hundred and sixty dollars.
 Heath, one hundred and sixty dollars.
 Hingham, thirty-eight hundred dollars.
 Hinsdale, six hundred and eighty dollars.
 Holbrook, thirteen hundred and forty dollars.
 Holden, nine hundred and sixty dollars.
 Holland, eighty dollars.
 Holliston, fourteen hundred and twenty dollars.
 Holyoke, twenty thousand three hundred and twenty dollars.
 Hopedale, nineteen hundred dollars.
 Hopkinton, twenty-one hundred dollars.
 Hubbardston, six hundred and forty dollars.
 Hudson, twenty-three hundred and sixty dollars.
 Hull, nineteen hundred and eighty dollars.
 Huntington, four hundred and eighty dollars.
 Hyde Park, sixty-six hundred and eighty dollars.
 Ipswich, twenty-three hundred and forty dollars.
 Kingston, fifteen hundred and sixty dollars.
 Lakeville, four hundred and eighty dollars.
 Lancaster, twenty-nine hundred and forty dollars.
 Lanesborough, four hundred and sixty dollars.
 Lawrence, twenty-seven thousand one hundred and forty dol-
 lars.
 Lee, seventeen hundred and twenty dollars.
 Leicester, two thousand and forty dollars.
 Lenox, twenty-four hundred dollars.
 Leominster, forty-three hundred and eighty dollars.
 Leverett, two hundred and sixty dollars.
 Lexington, thirty-one hundred and eighty dollars.
 Leyden, one hundred and sixty dollars.
 Lincoln, twenty-two hundred and forty dollars.
 Littleton, seven hundred and twenty dollars.
 Longmeadow, eleven hundred and sixty dollars.
 Lowell, fifty-six thousand five hundred and eighty dollars.
 Ludlow, seven hundred and eighty dollars.
 Lunenburg, six hundred and forty dollars.
 Lynn, thirty-nine thousand and sixty dollars.
 Lynnfield, five hundred and twenty dollars.
 Malden, seventeen thousand five hundred and sixty dollars.
 Manchester, sixty-six hundred and sixty dollars.
 Mansfield, fourteen hundred and eighty dollars.
 Marblehead, forty-five hundred and sixty dollars.
 Marion, nine hundred and twenty dollars.
 Marlborough, sixty-seven hundred dollars.
 Marshfield, eleven hundred and twenty dollars.
 Mashpee, one hundred and forty dollars.
 Mattapoisett, thirteen hundred and eighty dollars.
 Maynard, seventeen hundred and forty dollars.
 Medfield, eleven hundred dollars.

State tax apportioned and assessed.

State tax apportioned and assessed.

Medford, ten thousand one hundred and sixty dollars.
 Medway, eleven hundred dollars.
 Melrose, sixty-five hundred and eighty dollars.
 Mendon, five hundred and twenty dollars.
 Merrimac, thirteen hundred and twenty dollars.
 Methuen, twenty-nine hundred dollars.
 Middleborough, thirty-four hundred and eighty dollars.
 Middlefield, two hundred and twenty dollars.
 Middleton, five hundred dollars.
 Milford, forty-six hundred dollars.
 Millbury, eighteen hundred and eighty dollars.
 Millis, five hundred dollars.
 Milton, thirteen thousand one hundred and twenty dollars.
 Monroe, one hundred and twenty dollars.
 Monson, eighteen hundred and twenty dollars.
 Montague, three thousand and twenty dollars.
 Monterey, two hundred and twenty dollars.
 Montgomery, one hundred and twenty dollars.
 Mount Washington, sixty dollars.
 Nahant, forty-nine hundred and twenty dollars.
 Nantucket, twenty-six hundred and eighty dollars.
 Natick, five thousand and twenty dollars.
 Needham, twenty-one hundred and eighty dollars.
 New Ashford, sixty dollars.
 New Bedford, thirty-five thousand eight hundred and sixty dollars.
 New Braintree, three hundred and eighty dollars.
 New Marlborough, five hundred and forty dollars.
 New Salem, two hundred and eighty dollars.
 Newbury, nine hundred and sixty dollars.
 Newburyport, nine thousand three hundred and sixty dollars.
 Newton, thirty-four thousand six hundred and forty dollars.
 Norfolk, four hundred and sixty dollars.
 North Adams, fifty-six hundred and forty dollars.
 North Andover, twenty-nine hundred and forty dollars.
 North Attleborough, thirty-four hundred dollars.
 North Brookfield, seventeen hundred and forty dollars.
 North Reading, four hundred and sixty dollars.
 Northampton, eighty-five hundred and twenty dollars.
 Northborough, eleven hundred and eighty dollars.
 Northbridge, three thousand dollars.
 Northfield, seven hundred and eighty dollars.
 Norton, seven hundred and forty dollars.
 Norwell, nine hundred and eighty dollars.
 Norwood, twenty-three hundred and sixty dollars.
 Oakham, three hundred dollars.
 Orange, twenty-four hundred and eighty dollars.
 Orleans, five hundred and eighty dollars.
 Otis, two hundred dollars.
 Oxford, twelve hundred and twenty dollars.
 Palmer, twenty-three hundred and sixty dollars.
 Paxton, two hundred and forty dollars.
 Peabody, sixty-eight hundred and twenty dollars.
 Pelham, one hundred and sixty dollars.
 Pembroke, six hundred dollars.
 Pepperell, seventeen hundred and eighty dollars.
 Peru, one hundred dollars.
 Petersham, five hundred and twenty dollars.

Phillipston, two hundred and forty dollars.
 Pittsfield, ten thousand three hundred and eighty dollars.
 Plainfield, one hundred and sixty dollars.
 Plymouth, fifty-four hundred and forty dollars.
 Plympton, two hundred and eighty dollars.
 Prescott, one hundred and sixty dollars.
 Princeton, seven hundred and forty dollars.
 Provincetown, twenty-one hundred dollars.
 Quincy, twelve thousand four hundred and sixty dollars.
 Randolph, twenty-one hundred and eighty dollars.
 Raynham, eight hundred and twenty dollars.
 Reading, twenty-six hundred and twenty dollars.
 Rehoboth, six hundred and sixty dollars.
 Revere, forty-six hundred and twenty dollars.
 Richmond, four hundred and twenty dollars.
 Rochester, four hundred and forty dollars.
 Rockland, twenty-four hundred and sixty dollars.
 Rockport, nineteen hundred dollars.
 Rowe, two hundred dollars.
 Rowley, five hundred and sixty dollars.
 Royalston, six hundred and twenty dollars.
 Russell, four hundred and forty dollars.
 Rutland, four hundred and sixty dollars.
 Salem, twenty-four thousand one hundred and twenty dollars.
 Salisbury, five hundred and sixty dollars.
 Sandisfield, three hundred and twenty dollars.
 Sandwich, eight hundred and eighty dollars.
 Saugus, twenty-two hundred and sixty dollars.
 Savoy, one hundred and eighty dollars.
 Scituate, seventeen hundred and twenty dollars.
 Seekonk, seven hundred and forty dollars.
 Sharon, eleven hundred dollars.
 Sheffield, eight hundred dollars.
 Shelburne, eight hundred dollars.
 Sherborn, seven hundred and forty dollars.
 Shirley, six hundred and twenty dollars.
 Shrewsbury, nine hundred and twenty dollars.
 Shutesbury, one hundred and forty dollars.
 Somerset, nine hundred and forty dollars.
 Somerville, thirty-one thousand three hundred and eighty dol-
 lars.
 South Hadley, eighteen hundred and eighty dollars.
 Southampton, four hundred and forty dollars.
 Southborough, fifteen hundred dollars.
 Southbridge, thirty-three hundred dollars.
 Southwick, four hundred and eighty dollars.
 Spencer, forty-one hundred and eighty dollars.
 Springfield, forty-four thousand and two hundred dollars.
 Sterling, seven hundred and sixty dollars.
 Stockbridge, twenty-seven hundred and forty dollars.
 Stoneham, thirty-two hundred and twenty dollars.
 Stoughton, twenty-three hundred dollars.
 Stow, seven hundred and forty dollars.
 Starbridge, eight hundred and sixty dollars.
 Sudbury, ten hundred and twenty dollars.
 Sunderland, three hundred and eighty dollars.
 Sutton, eleven hundred and forty dollars.
 Swampscott, forty-eight hundred and forty dollars.

State tax apportioned and assessed.

State tax apportioned and assessed.

Swanzey, eleven hundred and sixty dollars.
 Taunton, sixteen thousand four hundred and eighty dollars.
 Templeton, twelve hundred and twenty dollars.
 Tewksbury, twelve hundred and twenty dollars.
 Tisbury, nine hundred and sixty dollars.
 Tolland, one hundred and forty dollars.
 Topsfield, nine hundred dollars.
 Townsend, ten hundred and forty dollars.
 Truro, three hundred and twenty dollars.
 Tyngsborough, three hundred and sixty dollars.
 Tyringham, two hundred dollars.
 Upton, eight hundred and forty dollars.
 Uxbridge, nineteen hundred and forty dollars.
 Wakefield, forty-two hundred and eighty dollars.
 Wales, two hundred and sixty dollars.
 Walpole, seventeen hundred and twenty dollars.
 Waltham, fourteen thousand four hundred and eighty dollars.
 Ware, thirty-six hundred and sixty dollars.
 Wareham, seventeen hundred and twenty dollars.
 Warren, twenty-three hundred dollars.
 Warwick, two hundred and sixty dollars.
 Washington, one hundred and eighty dollars.
 Watertown, sixty-six hundred and twenty dollars.
 Wayland, fourteen hundred and sixty dollars.
 Webster, three thousand and forty dollars.
 Wellesley, fifty-three hundred and forty dollars.
 Wellfleet, six hundred and sixty dollars.
 Wendell, two hundred dollars.
 Wenham, five hundred and twenty dollars.
 West Boylston, eleven hundred and sixty dollars.
 West Bridgewater, nine hundred and eighty dollars.
 West Brookfield, seven hundred and sixty dollars.
 West Newbury, nine hundred dollars.
 West Springfield, thirty-one hundred and twenty dollars.
 West Stockbridge, six hundred and twenty dollars.
 Westborough, twenty-five hundred and forty dollars.
 Westfield, sixty-five hundred dollars.
 Westford, eleven hundred and sixty dollars.
 Westhampton, two hundred and twenty dollars.
 Westminster, seven hundred and twenty dollars.
 Weston, twenty-five hundred and forty dollars.
 Westport, twelve hundred and eighty dollars.
 Weymouth, six thousand and sixty dollars.
 Whately, four hundred and twenty dollars.
 Whitman, twenty-eight hundred and eighty dollars.
 Wilbraham, seven hundred and twenty dollars.
 Williamsburg, eight hundred and eighty dollars.
 Williamstown, nineteen hundred and sixty dollars.
 Wilmington, six hundred and forty dollars.
 Winchendon, nineteen hundred and forty dollars.
 Winchester, forty-five hundred and forty dollars.
 Windsor, one hundred and eighty dollars.
 Winthrop, three thousand and sixty dollars.
 Woburn, eighty-one hundred and twenty dollars.
 Worcester, seventy-one thousand one hundred and sixty dollars.
 Worthington, two hundred and eighty dollars.
 Wrentham, thirteen hundred dollars.
 Yarmouth, sixteen hundred and forty dollars.

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 chapter eleven of the Public Statutes, 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.

Treasurer to issue warrant.

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 tenth day of December in the year eighteen hundred and ninety-four, 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 October in the year eighteen hundred and ninety-four.

Selectmen or assessors to issue warrants to city and town treasurers.

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 centum per month during such delinquency from and after the tenth day of December in the year eighteen hundred and ninety-four; and if the same remains unpaid after the first day of January in the year eighteen hundred and ninety-five, 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.

Notice to treasurer of delinquent cities and towns, etc.

Warrant of distress may issue.

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

Approved June 22, 1894.