

AN ACT RELATING TO THE PROOF OF SIGNATURES.

*Chap.* 163

*Be it enacted, &c., as follows:*

Any signature to a written instrument declared on or set forth as a cause of action or ground of defence or set-off, in an action at law, shall be taken as admitted, unless the party sought to be charged thereby shall file in court, within the time allowed for answer, a special denial of the genuineness of such signature and a demand that the party relying thereon shall prove the same at the trial.

Proof of signatures in actions at law.

*Approved April 26, 1877.*

AN ACT AUTHORIZING APPEALS FROM DECISIONS OF THE TAX COMMISSIONER IN RELATION TO THE TAXATION OF INSURANCE COMPANIES.

*Chap.* 164

*Be it enacted, &c., as follows:*

SECTION 1. Any party aggrieved by the decision of the tax commissioner upon any matter arising under the provisions of chapter one hundred and forty-one of the acts of the year eighteen hundred and seventy-three and the acts in amendment thereof, may apply to the board of appeal constituted under the provisions of chapter two hundred and eighty-three of the acts of the year eighteen hundred and sixty-five, for a correction of the same, within ten days after notice of any such decision. Upon such appeal said board shall as soon as may be give a hearing to such party, and shall decide the matter in question, and this decision shall be final.

Appeals allowed from the decisions of the tax commissioner.

SECTION 2. The decision of the board of appeal, upon any matter brought before it under the provisions of this act or any other providing for appeals from the decision of the tax commissioner, shall be conclusive as to the rights of the parties affected, although payments have been made as required by the commissioner's decision; and any over payment of tax determined by such decision shall be reimbursed from the treasury of the Commonwealth.

Decision of the board of appeal to be conclusive.

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

*Approved April 26, 1877.*

AN ACT TO SET OFF THE TOWN OF WINTHROP FROM THE JUDICIAL DISTRICT UNDER THE JURISDICTION OF THE MUNICIPAL COURT OF EAST BOSTON.

*Chap.* 165

*Be it enacted, &c., as follows:*

So much of section fourteen of chapter two hundred and seventy-one of the acts of the year eighteen hundred and seventy-four as unites the town of Winthrop to the judicial district under the jurisdiction of the municipal court of the

Town of Winthrop set off from the judicial district of the court of East Boston.