

Chap. 169

An Act concerning the Duties of Assessors.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows :

How any person may be assessed and pay tax, who has been missed.

SECT. 1. That when any person shall hereafter give notice in writing to the assessors of any city or town in this Commonwealth, accompanied by satisfactory evidence that he was at the time of the last annual assessment of taxes in said city or town, an inhabitant thereof, and liable to pay a poll tax, and shall furnish under oath true lists of his polls and estate, both real and personal, not exempted from taxation, it shall be the duty of said assessors to assess such person for his poll and estate, if any estate he have, in the same manner they would have done if a list of his poll and estate had been duly given in to said assessors, and the tax thus assessed against said person shall by said assessors be entered in the tax-list of the collector of such city or town, and it shall be his duty to collect and pay over the same, at the time when and to the persons specified in the warrant of the assessors: *provided*, the application aforesaid shall be made at least seven days prior to the day of any election.

Proviso.

This act not to interfere with section 23, chapter 7 R. S.

SECT. 2. This act shall not be construed so as to interfere in any manner with the provisions of the twenty-eighth section of the seventh chapter of the Revised Statutes. [*Approved by the Governor, April 30, 1852.*]

Chap. 170

An Act to authorize William F. Porter to construct a Causeway.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows :

William F. Porter, proprietor of an island in Merrimack River, called Clement's Island, situated opposite to land of said Porter, in the town of Bradford, is hereby authorized to construct and maintain a causeway, suitable for ordinary travel, from his said land to said island: *provided*, this act shall not affect the legal rights of any person. [*Approved by the Governor, April 30, 1852.*]

Chap. 171

An Act concerning the Boston Wharf Company.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows :

Where and how its wharf may be extended in South Boston.

SECT. 1. The Boston Wharf Company is hereby authorized to extend and maintain its wharf in that part of Boston commonly called South Boston, as follows, to wit :