

SECTION 4. The polls at fire district elections shall be kept open not less than two hours and not more than six hours.

Polls to be kept open from two to six hours.

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

Approved March 24, 1871.

AN ACT TO SECURE A MORE EQUAL APPORTIONMENT OF THE STATE AND COUNTY TAXES, UPON THE SEVERAL CITIES AND TOWNS.

Chap. 125

Be it enacted, &c., as follows :

SECTION 1. The tax commissioner shall be furnished by the secretary of the Commonwealth with the returns of the assessors of the several cities and towns required by chapter one hundred and sixty-seven of the acts of the year eighteen hundred and sixty-one, for the five years preceding the year eighteen hundred and seventy-two.

Returns of assessors to be furnished by secretary of Commonwealth to the tax commissioner.

SECTION 2. The treasurer of the Commonwealth shall prepare for the use of said tax commissioner an abstract from the returns made to him under an act entitled "an act levying a tax upon certain corporations," for the two years next preceding the year of his appointment, containing the names of all corporations having stock owned in any city or town in the Commonwealth ; also, the excess of the market value of all the capital stock of each corporation taxed by said act over the value of its real estate and machinery ; also, the whole number of shares of such corporation, and the number of shares owned in this Commonwealth, specifying the number of shares owned in each city and town by parties other than insurance companies, savings banks and institutions for savings.

Treasurer to prepare abstract for use of commissioner.

SECTION 3. The tax commissioner shall be authorized to require such further returns in addition to those provided for by this act from state, city, and town officers as in his judgment may be necessary ; and upon the returns herein provided and authorized, the commissioner shall proceed according to his best judgment and discretion to equalize and apportion upon the several cities and towns the number of polls, the amount of property and the proportion of every one thousand dollars of tax, including polls at half a mill each, which should be assessed upon each city and town ; and said commissioner shall perform the duties required by this act, and report the same in tabular form in print to the legislature, within one week from the first Monday in January next.

Tax commissioner may require further returns from city and other officers.

To apportion taxes, &c.

SECTION 4. The sergeant-at-arms is hereby directed to provide for the use of said commissioner a suitable room in the state house, and the tax commissioner is hereby authorized to employ such clerical assistance as may be needed, for the

Suitable room to be provided in state house.

purposes of this act, and may procure such stationery and other articles as may be required.

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

Approved March 24, 1871.

Chap. 126

AN ACT TO CHANGE THE NAME OF THE TOWN OF NORTH CHELSEA.

Be it enacted, &c., as follows :

Name changed to Revere.

SECTION 1. The town of North Chelsea shall take the name of Revere.

Subject to acceptance of voters of town.

SECTION 2. This act shall not take effect unless accepted by a majority of the legal voters of said town, present and voting thereon by ballot, at a special meeting held upon notice given at least seven days before the time of said meeting. And the polls shall be opened at twelve o'clock, noon, of the day upon which such meeting shall be held, and shall not be closed previous to four o'clock nor remain open longer than six o'clock in the afternoon of said day.

Selectmen to return vote to secretary of Commonwealth.

SECTION 3. It shall be the duty of the selectmen of said town to certify and return to the secretary of the Commonwealth as soon as may be, the number of ballots in favor of the acceptance of this act, and the number of ballots against the acceptance thereof. And if it shall appear that a majority of such ballots is in favor of such acceptance, the said secretary shall immediately issue and publish his certificate, declaring that this act has been duly accepted.

Certificate of acceptance to issue.

SECTION 4. Said meeting shall be held within ninety days from the passage of this act.

Approved March 24, 1871.

Chap. 127

AN ACT TO REPEAL CHAPTER TWO HUNDRED AND EIGHT OF THE ACTS OF THE YEAR EIGHTEEN HUNDRED AND SEVENTY, CONCERNING TRAVEL ON HAVERHILL BRIDGE.

Be it enacted, &c., as follows :

Repeal.

SECTION 1. Chapter two hundred and eight of the acts of the year eighteen hundred and seventy is hereby repealed.

SECTION 2. This act shall take effect on the first day of October next.

Approved March 24, 1871.

Chap. 128

AN ACT TO AUTHORIZE THE TOWN OF EDGARTOWN TO RAISE MONEY FOR THE PURPOSE OF OPENING A BOAT CHANNEL THROUGH SOUTH BEACH.

Be it enacted, &c., as follows :

May raise money by taxation to open boat channel through south beach.

SECTION 1. The town of Edgartown is hereby authorized to raise at its annual meeting, or at a legal meeting called for the purpose, such sum or sums of money, by taxation or otherwise, as may be necessary for the purpose of opening a boat channel through the south beach in said town.