

hereby ordered to exchange them accordingly. [*Passed January 26; published January 27, 1738—39.*]

## CHAPTER 22.

AN ACT PROVIDING MORE EFFECTUALLY FOR BRINGING THE OUTSTANDING BILLS OF THE SIXTY-THOUSAND-POUNDS LOAN INTO THE TREASURY, ORDERED TO BE EMITTED IN THE YEAR 1727.

Preamble.

1727-28, chap. 17.

WHEREAS a considerable part of the bills of the s[ai]d sixty-thousand-pounds loan, issued out of the treasury, and distributed to the several towns within this province, according to an act made and passed in the first year of his majesty's reign, remain still outstanding, altho[ugh] the whole thereof, with the interest due thereon, ought by law to have been paid into the treasury in the month of May last; for the more effectual and speedy bringing in the same into the treasury again,—

*Be it enacted by His Excellency the Governour, Council and Representatives in General Court assembled, and by the authority of the same,*

Such towns as neglect to pay their proportion of the £60,000 loan by the 1st of November, 1739, are to be assessed.

[SECT. 1.] That in case any of the towns neglect, by their trustees or otherwise, to pay into the province treasury the whole sum of principal and interest due from them on such loan, on or before the first day of November next, the treasurer of this province be and hereby is authorized, directed and required, to send out his warrants to the selectmen or assessors of each town which shall have neglected to make payment as aforesaid, requiring them forthwith, upon receipt of the treasurer's warrants, to assess upon the inhabitants of such town, their polls, and estates both real and personal, such sum and part of said loan, together with the interest thereof, as shall be due from them; and in apportioning such assessments, they shall follow the same rules that are prescribed in the tax act then immediately preceding; likewise requiring the assessors to make a fair list of said assessment, according to the direction in said tax act; and the list or lists so perfected and signed by them, or the major part of them, to commit to the collectors, constable or constables of such town, and to return a certificate of the name or names of such collector, constable or constables, together with the sum total to each of them respectively committed, unto himself, sometime before the first day of February following.

Method of the assessment.

[SECT. 2.] And the treasurer, for the time being, upon the receipt of such certificate, is hereby impowered and ordered to issue forth his warrants to the collectors, constable or constables of such town or district, requiring him or them, respectively, to collect the whole of each respective sum assessed as aforesaid, on each particular person, and to pay in their collection and issue the accompts of the whole, on or before the first day of May next ensuing. [*Passed January 26; published January 27, 1738—39.*]