

inconsistent with the provisions contained in this act are hereby repealed.

[Approved by the Governor, March 19, 1831.]

CHAP. CXXX.

An Act to ascertain the Rateable Estate within this Commonwealth.

SEC. 1. **BE** *it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same,* That the assessors for each city, town, district, and other place, within this Commonwealth, for the year one thousand eight hundred and thirty-one, shall, on or before the first day of October next, take and lodge in the Secretary's office a true and perfect list, conformably to the list hereto annexed, of all male polls, including negroes and mulattoes, of sixteen years old and upwards, whether at home or abroad, (distinguishing such as are exempted from taxation,) and of all rateable estate, both real and personal, lying within their city, towns, districts, and other places, (not exempted by law from paying State taxes) expressing by whom occupied or possessed, particularly mentioning dwelling houses and shops under the same roof, or adjoining thereto, shops separate from them, distilhouses, tanhouses, warehouses, and stores, wharves, grist mills, fulling mills, saw mills, iron works and furnaces, and all other buildings and edifices of the value of twenty dollars and upwards, and the number of tons of vessels and small craft of every kind, upwards of five tons burthen, computing the same according to the rules established by the laws of the United States, whether at home or abroad, and the amount of each person's whole stock in trade, including all goods, wares, and merchandize, at home or abroad,

Lists to be lodged in the Secretary's office.

paid for or not paid for ; also, those in their hands by factorage, also government securities of all kinds, particularly distinguishing securities of the United States, and all other monies at interest, more than any creditor pays interest for ; also the whole amount of monies on hand, including such as may be deposited in any bank or other incorporated company, or with any agent, the amount of stock held by the stockholders in any bank or insurance company, and shares or property in any incorporated company for a bridge, canal or turnpike road, and shares or property in any other incorporated company possessing taxable property ; the number of ounces of plate of all kinds exceeding twenty dollars in value ; the number of horses, neat cattle, sheep and swine of the respective ages in the said list mentioned. *Provided, however,* that all the machinery employed in any branch of manufactures, and belonging to any corporation, copartnership, person or persons, of this or any other State, shall be taken and returned in the respective cities, towns, districts or other places, wherein such machinery may be situated or employed ; *and provided further,* that in taking and returning the shares in any manufacturing corporation, there shall first be deducted therefrom the value of the machinery and real estate belonging to such corporation. And the said assessors, in taking the said valuation, shall distinguish the different improvements of land, and return the list in the following manner, viz : The number of acres of pasture land with the number of cows, with the after feed of the whole farm, the same land will keep ; the number of acres of tillage land annually improved for that use ; the number of bushels of grain and corn of all sorts the same will yearly produce ; the number of acres of salt marsh, with the tons of hay annually produced therefrom ; the number of acres of English upland, and fresh meadow mowing land, with the tons of hay of each sort annually produced therefrom ; also, all cow rights and all woodland of every sort, and lands belonging to any town

Valuation list.

Valuation list.

or other proprietary, improved or unimproved; also, the number of acres improved for roads, and covered with water, according to the best estimation of the assessors, and all such lands, the owners and occupiers of which are holden to pay a quit rent to Harvard College, pursuant to the direction of the original donor or donors, that the same may be considered in the valuation, which may be established in pursuance of this Act, excepting all the estates belonging to Harvard, Williams, and Amherst Colleges, and to incorporated Theological Institutions and Academies; and also, the estate belonging to the Massachusetts General Hospital, and improved for the purposes of that Institution: *Provided always*, That the several articles of the produce of the lands, herein before enumerated, shall not be taken into consideration in forming a valuation, for any other purpose than for ascertaining the relative value of lands in the various parts of this Commonwealth. And the said assessors shall cause all the columns of the several articles contained in the several lists, to be carefully cast up and footed, and the lists of the polls and rateable estates, to be taken as aforesaid, shall be taken as of the first day of May next.

Assessors to
make valuation,
&c.

SEC. 2. *Be it further enacted*, That it shall be the duty of the assessors of the oldest incorporated town adjacent to any unincorporated territory, within the same county, to make a valuation of the polls and estates of such unincorporated territory, agreeably to the provisions of this Act, and keep an accurate account of the expense incurred in making the same, with a view to its future assessment upon the polls and estates of such unincorporated territory.

Form of oath.

SEC. 3. *Be it further enacted*, That the said assessors, before they enter on this work, shall take the following oath or affirmation, viz: You, A. B. being chosen an assessor for the year one thousand eight hundred and thirty-one, do swear, (or affirm) that you will faithfully and impartially, according to your best skill and judgment, do and perform the whole duty of an assessor, as directed and enjoined

by an act of this Commonwealth, made in the present year, entitled "An Act to ascertain the rateable estate within this Commonwealth," without favor or prejudice. So help you God. Which oath or affirmation may be administered by such officers as are now authorized by law to administer the usual oaths to town officers. And each and every assessor shall be allowed by the city, town, district, or other place to which he belongs, the sum of one dollar and twenty-five cents for every day, which he shall be necessarily employed in doing the duties enjoined by this Act.

SEC. 4. *Be it further enacted*, That if any assessor of any city, town, district, or other place, within this Commonwealth, for the year aforesaid, shall refuse to take such oath or affirmation, or, having taken the same, shall neglect or refuse to do and perform the duties required by this Act, or shall act in any way fraudulently or deceitfully therein, he shall, for each of those offences, forfeit and pay a fine of not less than one hundred dollars, nor more than two thousand dollars, at the discretion of the Court, before whom trial shall be had. And every person liable to be taxed, and not out of this Commonwealth, on and from the first day of May next to the first day of August next, who shall refuse, or wilfully neglect to give the assessors, in writing, and on oath or affirmation, if required, (which oath or affirmation the said assessors are hereby respectively empowered to administer,) a true account of all his or her rateable estate, according to the true intent and meaning of this Act, shall be doomed by the said assessors, according to their best skill and judgment, to the full amount of his or her rateable estate. And the oath last mentioned shall be of the following form, viz: You, C. D. do swear, (or affirm) that all your rateable estate, conformable to this list, here shown by you, doth not exceed this account, by you now exhibited, according to your best knowledge and judgment. So help you God. —*Provided nevertheless*, That every person conscientiously scrupulous of taking an oath, in the form required by law, who shall be required to take eith-

Duties and liability of Assessors.

er of the oaths aforesaid, shall be excused therefrom, upon solemnly and sincerely affirming the truth of the declarations therein contained, under the pains and penalties of perjury.

Treasurer to
transmit copies
of this act.

SEC. 5. *Be it further enacted,* That the treasurer of this Commonwealth shall forthwith transmit to the sheriffs of the several counties, a number of copies of this act, and of blank lists of the form prescribed herein, sufficient for the use of the assessors of the city, towns, districts, and other places, in their several counties, who are hereby enjoined and required, immediately on receipt thereof, to cause the same to be delivered to the clerks of the city, towns, districts, and other places aforesaid.

Valuation.

SEC. 6. *Be it further enacted,* That the assessors, in each city, town, district, or other place in this Commonwealth, for the year one thousand eight hundred and thirty one, shall, on or before the said first day of October next, transmit to the secretary's office, a true and attested copy of the valuation, by which the assessors of the said city, towns, districts, and other places, made the state tax in their respective city, towns, districts or other places for the year one thousand eight hundred and thirty. And all fines and forfeitures, arising by this act, may be recovered in the Supreme Judicial Court of this Commonwealth, by action of debt, one moiety to him or them who shall sue for the same, and the other moiety to the use of the Commonwealth; or by information filed in the same Court by the Attorney or Solicitor General, in which case, the forfeiture shall wholly accrue to the Commonwealth. And the Secretary is hereby required to furnish the Attorney and Solicitor General with a list of the city, towns, districts, and other places, the assessors of which shall neglect to lodge in his office a list of the polls and estates agreeably to the provisions of the first section of this act, to the end that they may be prosecuted at the discretion of said officers.

Form of list.

SEC. 7. *Be it further enacted,* That the following shall be the form of the list, for the valuation

of the year one thousand eight hundred and thirty-^{List.}
one.

A List of the polls and estates, real and personal, of the several proprietors and inhabitants of _____ in the county of _____ taken pursuant to an act of the legislature of this Commonwealth, passed in the year of our Lord one thousand eight hundred and thirty one, entitled "An Act to ascertain the rateable estate within this Commonwealth," by the subscribers, assessors of the said _____ duly elected and sworn.

Number of polls rateable, sixteen years old and upwards.

Number of male polls not taxed nor supported by the town.

Number of male polls, supported by the town.

Number of dwelling houses.

Number of shops within, or adjoining to dwelling houses.

Number of other shops.

Number of distil houses.

Number of breweries.

Number of tan houses.

Number of ware houses and stores.

Number of rope walks.

Number of grist mills.

Number of carding machines, with their buildings.

Number of fulling mills.

Number of saw mills.

Number of small arm manufactories with their buildings.

Number of slitting mills and nail machines

Number of cotton factories.

Number of spindles in the same.

Number of looms in the same.

Number of woollen factories.

Number of spindles in the same.

Number of looms in the same.

Number of linen factories.

Number of spindles in the same.

Number of looms in the same.

Number of establishments for printing silks and calico.

List.

Number of bleacheries.

Number of paper mills.

Number of other mills.

Number of iron works and furnaces.

Number of glass factories.

Number of card factories.

Number of barns.

Number of superficial feet of salt works.

Number of all other works, buildings, and edifices,
of the value of twenty dollars and upwards.

Number of superficial feet of wharf.

Number of tons of vessels and small craft of five
tons burthen and upwards, at home or abroad.

The amount of every person's whole stock in
trade, including all goods, wares and merchandize,
at home or abroad, paid for or not paid for, and
also those in their hands by factorage.

The amount of securities of the United States,
of this State, or any other government, and at what
rate of interest.

The amount of monies at interest, more than
any creditor pays interest for.

The amount of money on hand, including such
as may be deposited in any bank or other incorpo-
rated company, or with any agent.

The amount of stock held by the stockholders
in any bank or insurance company.

Number of shares in any bridge, canal, or turnpike
road, and the value of such shares, with the an-
nual income thereof.

The number and value of shares, or the amount
of property in any other incorporated company,
possessing taxable property.

Number of ounces of plate of all kinds, exceeding
twenty dollars in value.

Number of acres of tillage land, including orchards
tilled.

Number of bushels of wheat.

Number of bushels of rye.

Number of bushels of oats.

Number of bushels of Indian corn.

Number of bushels of barley, raised on the said til-
lage land by the year.

- Number of pounds of hops. List.
 Number of tons of hemp.
 Number of tons of flax.
 Number of tons of broom corn.
 Number of acres of English and upland mowing,
 including orcharding mowed.
 Number of tons of hay, the yearly produce of the
 same.
 Number of acres of fresh meadow.
 Number of tons of hay, the yearly produce of the
 same.
 Number of acres of salt marsh.
 Number of tons of hay, the yearly produce of the
 same.
 Number of acres of pasturage, including the or-
 charding pastured.
 Number of cows the same will keep, with the after-
 feed of the whole farm.
 Number of cow rights.
 Number of acres of wood land, exclusive of pas-
 ture land enclosed.
 Number of acres of unimproved land.
 Number of acres of land unimprovable.
 Number of acres of land owned by the town, or
 other proprietary.
 Number of acres of land used for roads.
 Number of acres of land covered with water.
 Number of horses one year old and upwards.
 Number of mules and asses one year old and up-
 wards.
 Number of oxen four years old and upwards.
 Number of cows three years old and upwards.
 Number of steers and heifers of one year old and
 upwards.
 Number of sheep six months old and upwards.
 Number of swine six months old and upwards.
 The value and description of all other rateable es-
 tate, not before enumerated.
 The amount of real estates doomed.
 The amount of personal estates doomed.

SEC. 8. *Be it further enacted*, That, when the returns aforesaid shall have been received into the office of the Secretary of State, it shall be his duty

forthwith to employ some suitable person or persons to cast up and foot the several columns of said returns, to the end that the same may be thus presented to the Committee who may be hereafter appointed by the legislature to examine and equalize the same, with a view to fix and apportion the public taxes on the several towns and districts within this Commonwealth; and such person or persons, so employed, shall be entitled to receive such reasonable compensation for their services, as the legislature may deem just and equitable.

[Approved by the Governor, March 19, 1831.]

CHAP. CXXXI.

An Act to abolish imprisonment for debt in certain cases.

Imprisonment on mesne process.

SEC. 1. **BE** it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, That, from and after the first day of July next, no person shall be arrested, held to bail, or imprisoned on mesne process or execution, for any debt less than ten dollars, contracted subsequently to that day.

Females.

SEC. 2. *Be it further enacted,* That, from and after the first day of July next, no female shall be arrested, held to bail, or imprisoned on mesne process or execution, for any debt contracted subsequently to that day: *Provided,* that nothing herein contained shall be construed to extend to any case in which any female shall be charged as trustee, for a sum exceeding ten dollars, in any judgment rendered by the Supreme Judicial Court, or Court of Common Pleas.

Duty of clerk.

SEC. 3. *Be it further enacted,* That, from and after the first day of July next, it shall be the duty of the clerk of the Court, or Justice of the Peace,