

ings for the
abatement of
such taxes.

institution, hearing or disposition of any proceeding arising from such application. If a final finding be made that the person aggrieved by the assessment of such taxes is entitled to an abatement, he shall be granted such reasonable abatement as justice may require. In case the purchaser of the property is other than the town, the person so aggrieved shall be entitled to relief in the same manner and in the same amount, including interest and charges, as if the payment made to the town for the purchase of the property had been made as a direct payment of the taxes, interest and charges for the non-payment of which the property was sold. In case the property is taken or purchased by the town, the person so aggrieved shall be entitled to have the amount to be paid or tendered in redemption under the provisions of section sixty-two of chapter sixty reduced to the amount which would have been required to have been so paid or tendered if the abatement had become effective before the taking or purchase.

Application
of act.

SECTION 2. This act shall apply to all applications for abatement of taxes on real property filed subsequently to the first day of October, nineteen hundred and twenty-nine, and prior to the institution of proceedings for the sale or taking of such property, whether any such application be made before or after the effective date of this act, and to all proceedings arising from any such application.

Approved May 12, 1932.

Chap. 219 AN ACT AUTHORIZING THE COUNTY OF DUKES COUNTY TO BORROW MONEY FOR THE PURPOSE OF CONSTRUCTING A BRIDGE OVER THE OUTLET OF SENGEKONTACKET POND IN THE TOWNS OF EDGARTOWN AND OAK BLUFFS.

Be it enacted, etc., as follows:

County of
Dukes County
may borrow
money for
purpose of
constructing a
certain bridge.

SECTION 1. For the purpose of paying the cost of the construction of a bridge over the outlet of Sengekontacket pond in the towns of Edgartown and Oak Bluffs, the county commissioners for the county of Dukes County may from time to time borrow upon the credit of the county such sums as may be necessary, not exceeding in the aggregate fifteen thousand dollars, and may issue bonds or notes of the county therefor, which shall bear on their face the words, Dukes County Bridge Loan, Act of 1932. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than five years from their dates. Such bonds or notes shall be signed by the treasurer of the county and countersigned by a majority of the county commissioners. The county may sell the said securities at public or private sale upon such terms and conditions as the county commissioners may deem proper, but not for less than their par value. Indebtedness incurred hereunder shall, except as herein provided, be subject to chapter thirty-five of the General Laws.

Dukes County
Bridge Loan,
Act of 1932.

SECTION 2. The county treasurer, with the approval of the county commissioners, may issue temporary notes of the county, payable in not more than one year from their dates, in anticipation of the issue of serial bonds or notes under this act, but the time within which such serial bonds or notes shall become due and payable shall not, by reason of such temporary notes, be extended beyond the time fixed by this act. Any notes issued in anticipation of the serial bonds or notes shall be paid from the proceeds thereof.

County treasurer may issue temporary notes of county, etc.

SECTION 3. This act shall take effect upon its acceptance during the current year by the county commissioners of the county of Dukes County, but not otherwise.

Effective upon acceptance, etc.

Approved May 12, 1932.

AN ACT REGULATING THE AMOUNT OF DEPOSITS BY ANY SAVINGS BANK IN A NATIONAL BANK OR TRUST COMPANY.

Chap. 220

Be it enacted, etc., as follows:

Clause Seventh of section fifty-four of chapter one hundred and sixty-eight of the General Laws, as most recently amended by chapter one hundred and forty of the acts of nineteen hundred and thirty, is hereby further amended by striking out the second paragraph and inserting in place thereof the following:—

G. L. 168, § 54, cl. Seventh, etc., amended.

Such corporation may deposit not more than two and one half per cent of its deposits in any banking association incorporated under the authority of the United States and located in this commonwealth, and in any trust company incorporated in this commonwealth; but such deposit shall not in any case exceed five hundred thousand dollars, if made by any such corporation having deposits of fifty million dollars or less, or one million five hundred thousand dollars, if made by any other such corporation, nor shall such deposit if made by any such corporation exceed in any case twenty-five per cent of the capital stock and surplus fund of such association or trust company.

Amount of deposits by any savings bank in a national bank or trust company regulated.

Approved May 12, 1932.

AN ACT AUTHORIZING THE RELEASE IN CERTAIN INSTANCES OF POOR PRISONERS CONFINED FOR NON-PAYMENT OF FINES AND EXPENSES ONLY.

Chap. 221

Be it enacted, etc., as follows:

SECTION 1. Chapter one hundred and twenty-seven of the General Laws is hereby amended by striking out section one hundred and forty-six and inserting in place thereof the following:— *Section 146.* If a poor prisoner has been confined in a jail or house of correction for three months under one or more sentences for fine or fine and expenses only, the jailer, master or keeper shall make a report thereof, in Suffolk county to the municipal court of the city of Boston, and in other counties to a district court. The

G. L. 127, § 146, amended.

Discharge in certain instances of poor prisoners confined for non-payment of fines and expenses only.