

## AN ACT RELATING TO THE ASSESSMENT OF TAXES.

## Chap. 211

*Be it enacted, &c., as follows:*

SECTION 1. The assessors of cities and towns shall, on or before the first day of July, in each year, make correct alphabetical lists of the names of all persons in their respective cities and towns against whom a poll-tax has been assessed for that year, together with a designation, in cities, of the street and number of the residence of such persons, when practicable, and on or before said day shall cause such lists to be posted in two or more public places in each town, and each ward of a city.

List of persons assessed, poll-tax to be made and posted by assessors on or before first of July.

SECTION 2. When any person, on or before the first day of August, in any year, gives notice in writing, accompanied by satisfactory evidence, to the assessors of a city or town, that he was on the first day of May of that year, an inhabitant thereof, and liable to pay a poll-tax, and furnishes under oath a true list of his polls and estate, both real and personal, not exempt from taxation, the assessors shall assess him for his polls and estate; but such assessment shall be subject to the provisions of chapter one hundred and twenty-one of the acts of the year one thousand eight hundred and sixty-five; and the assessors shall, on or before the fifteenth day of August, deposit with the clerk of the city or town a list of the persons so assessed. The taxes so assessed shall be entered in the tax list of the collector of the city or town, and he shall collect and pay over the same in the manner specified in his warrant.

How persons may be assessed on or before the first of August.

Proviso.

List to be deposited with clerk on or before fifteenth of August.

*Approved May 14, 1868.*

## AN ACT FOR THE MORE EFFECTUAL PREVENTION OF CRUELTY TO ANIMALS.

## Chap. 212

*Be it enacted, &c., as follows:*

SECTION 1. Whoever shall overdrive, overload, overwork, torture, torment, deprive of necessary sustenance, cruelly beat, mutilate or kill, or cause or procure to be so overdriven, overloaded, overworked, tortured, tormented, deprived of necessary sustenance, cruelly beaten, mutilated or killed, any horse, ox, or other animal, and whoever having the charge or custody of any such animal, either as owner or otherwise, shall unnecessarily fail to provide such animal with proper food, drink and shelter or protection from the weather, shall, for every such offence, be punished by imprisonment in the jail not exceeding one year, or by fine, not exceeding two hundred and fifty dollars, or by both such fine and imprisonment.

Overdriving, tormenting, killing, &c., animals prohibited.

Penalties.

SECTION 2. Every owner of, or person having the charge or custody of, any horse, ox, or other animal, who shall knowingly and wilfully authorize or permit the same to be

Penalty on owner for permitting animal to be tortured, &c.