

Transient traders to be rated.

[SECT. 7.] That when any person or persons shall come and reside in any town within this province, and bring any merchandize, and trade, to deal therewith, the assessors of such town are hereby impowered to rate and assess all such persons, according to their circumstances, pursuant to the rules and directions of this act provided, though the former rate may have been finished, and a new one not perfected as aforesaid.

And be it further enacted,

Merchants to be rated for carrying on trade in any other town beside where they dwell.

[SECT. 8.] That when any merchant, trader or factor, shall set up a store, and traffick, or carry on any trade or business, in any town within this province, not being an inhabitant of such town, the assessors of such town where such trade and business [shall be*] carried on as aforesaid, be and hereby are impowered to rate and assess all such merchants, traders and factors, their goods and merchandizes, for carrying on such trade and business, and exercising their faculty in such town, pursuant to the rules and directions of this act: *provided*, before any such assessors shall rate such persons as aforementioned, the selectmen of the town where such trade is carried on shall transmit a list of such persons as they shall judge may and ought to be rated, within the intent of this act, to the assessors of such town or district.

Selectmen to transmit a list of such persons before they are rated.

[SECT. 9.] And the constables or collectors are hereby enjoined to levy and collect all such sums committed to them, and assessed on persons who are not of this province, or are residents in other towns than those where they carry on their trade, and pay the same. [Passed June 20.]

CHAPTER 12.

AN ACT TO CONTINUE THE LOAN OF THREE THOUSAND FIVE HUNDRED POUNDS TO THE TOWN OF BOSTON.

Preamble. 1757-58, chap. 4, §§5 and 6.

WHEREAS, in and by an act intituled “An Act for supplying the treasury with the sum of three thousand five hundred pounds, and for lending the same to the town of Boston,” it is enacted that the aforesaid sum of three thousand five hundred pounds, when the treasury shall be supplied therewith as by said act is directed, shall be lent and delivered to the selectmen of said town of Boston, to be applied to discharge the debts of the said town as the said town shall order; and, for securing the repayment of the same sum, with the interest at the rate of six per cent per annum, to the province treasurer for the time being, in case, according to the true intent of said act, said town ought to be held to pay the same, it is, among other things, by the same act, enacted that “the treasurer, some time in the month of June, one thousand seven hundred and sixty, shall send forth his warrant, directed to the selectmen or assessors of the said town of Boston, requiring them to assess the polls, and estates both real and personal, within the said town, for” the “sum of four thousand one hundred and thirty pounds, in their respective proportions, to be paid into the province treasury on or before the thirty-first day of March then next after,” as by the same act more fully and at large appears: *and whereas*, pursuant to the same act, the treasurer hath lent to the said town of Boston the sum first mentioned; *and whereas* the general court have not agreed upon a general valuation through this province, and so it is at present uncertain whether the town of Boston have been overrated since the year one thousand seven hundred and fifty-six; and as the

* Gone from the printed copy.

town of Boston have solicited this court to continue the loan of the sum first mentioned 'till such time as a general valuation shall be taken through this province; therefore,—

Be it enacted by the Lieutenant-Governor, Council and House of Representatives,

[SECT. 1.] That the loan of the said sum of three thousand five hundred pounds be continued to the said town of Boston for the space of three years from the twentieth of June current, and that the treasurer be and he hereby is prohibited from issuing out his warrant to the selectmen or assessors of the town of Boston for assessing the polls, and estates real and personal, within the said town, for the sum of four thousand one hundred and thirty pounds, as in and by the same act he is directed.

Loan of £3,500
to the town of
Boston.

And be it further enacted and ordered,

[SECT. 2.] That whenever the valuation shall be taken through this province, and each town and district's proportion thereby known and determined by the court, and be thereby ascertained that the town of Boston was not overrated for the year one thousand seven hundred and fifty-six, or any other year after until the taking of the valuation and ascertaining as aforesaid,—*provided* said determination shall be before the year one thousand seven hundred and sixty-three,—and so not be intitled to any allowance, or no valuation taken or settled before said time, then the said town shall pay the whole sum of four thousand one hundred and thirty pounds.

Treasurer
directed how
to proceed.

[SECT. 3.] The treasurer, some time in the month of June, one thousand seven hundred and sixty-three, shall send forth his warrant, directed to the selectmen or assessors of said town of Boston, requiring them to assess the polls, and estates both real and personal, within the said town, for said sum of four thousand one hundred and thirty pounds, together with the interest that shall further become due at the time the tax shall be ordered to be levied, in their respective proportions, to be paid into the province treasury on or before the thirty-first of March then next after; and the assessors and persons assessed shall observe, be governed by, and subject to, all such rules and directions as shall be given in the last preceeding tax act.

[SECT. 4.] But in case a valuation shall be taken and settled before the year one thousand seven hundred and sixty-three, and thereby it shall appear the town of Boston is overrated the whole of said sum between the years one thousand seven hundred and fifty-five and one thousand seven hundred and sixty-three, and the treasurer of the province be certified thereof by the general court, in their session in May, one thousand seven hundred and sixty-three, then and in such case the said treasurer is hereby forbid issuing his warrants to the selectmen or assessors of said town of Boston for the sum aforesaid.

[SECT. 5.] But if, upon a valuation being taken, and the proportions of the several towns being settled, before the year one thousand seven hundred and sixty-three, it shall appear thereby that the said town of Boston have been overrated but only part of the aforesaid sum of four thousand one hundred and thirty pounds, with what may be further due for interest, then and in such case such part shall be remitted to them; and the treasurer shall issue his warrant for such remainder, agreeable to the direction of the general court at their session in May, one thousand seven hundred and sixty-three, requiring the selectmen or assessors of said town of Boston to assess the same in manner as aforesaid, with interest, to be paid into the treasury on or before the thirty-first day of March next after; and the assessors and persons assessed shall observe, be governed by, and subject to, all such rules and directions as shall be given in the last preceeding tax act. [Passed June 20; published June 23.]