

And be it further enacted by the authority aforesaid,

[SECT. 20.] That there be one fit person, and no more, nominated and appointed by this court as a commissioner and receiver of the aforesaid duties of impost and tunnage of shipping, and for the inspection, care and management of the said office, and whatsoever relates thereunto, to receive commission for the same from the governour or commander-in-chief for the time being, with authority to substitute and appoint a deputy receiver in each port besides that wherein he resides, and to grant warrants to such deputy receivers for the said place, and to collect and receive the impost and tunnage of shipping aforesaid, that shall become due within such port, and to render the accompts thereof and pay in the same to the said commissioner and receiver; which said commissioner and receiver shall keep fair books of all entries and duties arising by virtue of this act, also a particular accompt of every vessel, so that the duties of impost and tunnage arising on the said vessel may appear; and the same to lye open, at all reasonable times, to the view and perusal of the treasurer and receiver-general of this province (or any other person or persons whom this court shall appoint), with whom he shall accompt for all collections and payments, and pay all such monies as shall be in his hands, as the treasurer or receiver-general shall demand it. And the said commissioner or receiver, and his deputy and deputies, before their entering upon the execution of their office, shall be sworn to deal truly and faithfully therein, and shall attend in the said office from nine to twelve of the clock in the forenoon, and from two to five of the clock in the afternoon.

[SECT. 21.] And the said commissioner and receiver, for his labour, care and expences in the said office, shall have and receive, out of the province treasury, the sum of seventy pounds per annum; and his deputy or deputies to be paid for their service such sum or sums as the said commissioner and receiver, with the treasurer, shall agree upon reasonable terms, not exceeding thirty pounds each; and the treasurer is hereby ordered, in passing and receiving the said commissioner's accompts, accordingly, to allow the payment of such salary or salaries, as aforesaid, to himself and his deputy or deputies.

Provided,

[SECT. 22.] That this act shall be and continue in force from the twenty-ninth day of this instant June, until the twenty-ninth day of June, which will be in year of our Lord one thousand seven hundred and thirty-five, and to the end of the next session of the general court, and no longer. [*Passed July 4; published July 6.*]

CHAPTER 13.

AN ACT FOR APPORTIONING AND ASSESSING A TAX OF SIXTEEN THOUSAND AND FIFTEEN POUNDS AND TWELVE SHILLINGS; AND ALSO FOR APPORTIONING AND ASSESSING A FURTHER TAX OF SIX THOUSAND THREE HUNDRED AND FORTY-TWO POUNDS AND EIGHT SHILLINGS, PAID THE REPRESENTATIVES FOR THEIR SERVICE AND ATTENDANCE IN GENERAL COURT, AND TRAVEL, IN THE YEARS 1732 AND 1733; AND ALSO FOR APPORTIONING AND ASSESSING A FURTHER TAX OF THREE HUNDRED AND TWENTY-SEVEN POUNDS SIXTEEN SHILLINGS AND FOURPENCE, AS A FINE LAID ON THE SEVERAL TOWNS PARTICULARLY IN THIS ACT MENTIONED, FOR NOT SENDING A REPRESENTATIVE.

WHEREAS the great and general court or assembly of the province of the Massachusetts Bay in New England, at their sessions in the

years one thousand seven hundred and twenty-two and one thousand seven hundred and twenty-six, did pass three several grants of taxes on polls and estates, as funds and security for the payment and drawing in several sums in the bills of credit on this province ordered to be imprinted, repeated and issued out of the public treasury for the service of the government; that is to say, at their session held in the month of May, one thousand seven hundred and twenty-two, the sum of six thousand pounds;* at their session in May, one thousand seven hundred and twenty-six, five thousand pounds; † at their session in November, one thousand seven hundred and twenty-six, five thousand pounds; ‡ and at their session in February, one thousand seven hundred and thirty, six thousand pounds; and at their session held by adjournment in October, one thousand seven hundred and thirty-three, three thousand five hundred and twenty-five pounds; and at their session begun the twenty-ninth day of May, one thousand seven hundred and thirty-four, the sum of three thousand pounds; and the further sum of six thousand three hundred and forty-two pounds and eight shillings, paid the representatives, applied to the ends and uses in the said grants particularly enumerated and expressed; and by the resolves of the courts that made the aforesaid grants, it was then ordered that the said sum of thirty-four thousand eight hundred sixty-seven pounds and eight shillings, inclusive of the sum paid the representatives, shall be apportioned and assessed and levied on polls, and estates both real and personal, within this province, according to such rules, and in such proportion upon the several towns and districts within the same, as shall be agreed on and ordered by this court in their present session; *wherefore*, for the ordering, directing and perfecting the said sum of sixteen thousand and fifteen pounds and twelve shillings, which with the sum of twelve thousand five hundred and nine pounds eight shillings, by the duties of impost, tunnage of shipping and excise, together with the income of the bills let out and the lighthouse, will make the sum of twenty-eight thousand five hundred and twenty-five pounds, pursuant to the funds and grants aforesaid, which is unanimously approved, ratified and confirmed, we, his majesty's most loyal and dutiful subjects, the representatives in general court assembled, pray that it may be enacted,—

1730-31, chap.
17.1733-34, chap. 7,
§ 17.1734-35, chap.
13.1734-35, chap. 1,
§ 14.

And be it accordingly enacted by His Excellency the Governour, Council and Representatives in General Court assembled, and by the authority of the same,

[SECT. .1.] That each town and district within this province be assessed and pay as such town's and district's proportion of the aforesaid sum of sixteen thousand and fifteen pounds and sixteen shillings, the several sums following; that is to say,—

* NOTES to 1722-23, resolve (a.) † NOTES to 1726-27, resolve (a.) ‡ *Ibid.*, resolve (b.)

IN THE COUNTY OF SUFFOLK.

		PAID THE REPRESENTATIVES.		PROVINCE TAX.		SUM TOTAL.	
		£250	16s. 0d.	£2,960	0s. 0d.	£3,210	16s. 0d.
Boston, . . .	Two hundred and fifty pounds sixteen shillings,	53	14 0	144	5 4	197	19 4
Roxbury, . . .	Fifty-three pounds fourteen shillings, . . .	61	4 0	139	10 8	200	14 8
Dorchester, . . .	Sixty-one pounds four shillings, . . .						
Hingham, . . .	Seventy-five pounds six shillings, . . .	75	6 0	165	14 8	241	0 8
Branbury, . . .	Seventy-six pounds sixteen shillings, . . .	76	16 0	147	4 0	224	0 0
Dedham, . . .	Seventy-seven pounds two shillings, . . .	77	2 0	110	13 4	187	15 4
Medfield, . . .	Seventy-five pounds twelve shillings, . . .	75	12 0	77	1 4	152	13 4
Medway, . . .	Seventy-seven pounds two shillings, . . .	0	0 0	67	12 5	67	12 5
Weymouth, . . .	Seventy-seven pounds two shillings, . . .	77	2 0	103	4 0	180	6 0
Milton, . . .	Fifty pounds two shillings, . . .	50	2 0	81	2 8	131	4 8
Hull, . . .	Seventy-five pounds twelve shillings, . . .	75	12 0	35	2 8	35	2 8
Wrentham, . . .	Seventy-five pounds twelve shillings, . . .			93	13 4	169	5 4
Brookline, . . .	. . . . .	0	0 0	74	14 10	74	14 10
Needham, . . .	. . . . .	0	0 0	80	10 0	80	10 0
Bellingham, . . .	. . . . .	0	0 0	29	18 8	29	18 8
Walpole, . . .	. . . . .	0	0 0	24	10 8	24	10 8
Stoughton, . . .	Seventy-eight pounds twelve shillings, . . .	78	12 0	82	5 4	160	17 4
		£951	18s. 0d.	£5,369	1s. 11d.	£5,369	1s. 11d.

IN THE COUNTY OF ESSEX.

		PAID THE REPRESENTATIVES.		PROVINCE TAX.		SUM TOTAL.	
		£138	18s. 0d.	£417	9s. 4d.	£556	7s. 4d.
Salem, . . .	One hundred thirty-eight pounds eighteen shillings, . . .	152	2 0	416	1 4	568	3 4
Inswich, . . .	One hundred fifty-two pounds two shillings, . . .	64	4 0	354	6 8	418	10 8
Newbury, . . .	Sixty-four pounds four shillings, . . .						
Marblehead, . . .	One hundred and sixteen pounds fourteen shillings, . . .	116	14 0	361	0 0	480	14 0
Lynn, . . .	Seventy-six pounds four shillings, . . .	76	4 0	173	12 0	249	16 0
Andover, . . .	Eighty-one pounds twelve shillings, . . .	81	12 0	198	4 0	279	16 0
Beverly, . . .	Seventy-six pounds sixteen shillings, . . .	76	16 0	154	16 0	231	12 0
Roxley, . . .	Eighty-one pounds eighteen shillings, . . .	81	18 0	198	17 4	220	15 4
Salisbury, . . .	Eighty-five pounds sixteen shillings, . . .	85	16 0	180	10 8	216	6 8

	£78	0s.	0d.	£131	18s.	8d.	£209	18s.	8d.
Haverhill,				198	2	8	277	12	8
Gloicester,	79	10	0	62	8	0	141	18	0
Topsfield,	79	10	0	66	1	4	135	1	4
Boxford,	69	0	0	125	4	0	157	14	0
Almsbury,	31	10	0	73	13	4	145	11	4
Bradford,	71	18	0	63	4	0	137	18	0
Wenham,	74	14	0	43	12	0	43	12	0
Manchester,	0	0	0	27	14	8	27	14	8
Methuen,	0	0	0	41	12	6	41	12	6
Middleton,	0	0	0						
	£1,358	6s.	0d.				£4,540	14s.	6d.

IN THE COUNTY OF MIDDLESEX.

	£61	16s.	0d.	£121	1s.	4d.	£182	17s.	4d.
Cambridge,	117	12	0	267	6	8	384	18	8
Charlestown,	57	12	0	141	0	0	198	12	0
Watertown,	72	0	0	160	0	0	232	0	0
Concord,	76	16	0	62	13	4	139	9	4
Weston,				132	19	4	199	17	4
Woburn,	66	18	0						
Reading,	62	14	0	117	14	8	180	8	8
Sudbury,	60	6	0	135	11	2	195	17	2
Marlborough,	61	4	0	108	12	0	169	16	0
Lexington,	71	14	0	89	4	0	160	18	0
Newton,	64	4	0	109	12	0	173	16	0
Malden,	62	2	0	100	18	8	163	0	8
Chelmsford,	74	14	0	91	7	4	166	1	4
Billerica,	78	4	0	109	0	2	187	4	2
Sherborn,	0	0	0	69	13	2	69	13	2
Holliston,	0	0	0	24	0	0	24	0	0
Groton,	67	10	0	90	0	0	157	10	0

One hundred thirty-one pounds eighteen shillings and eight-pence,
 One hundred ninety-eight pounds two shillings and eight-pence,
 Sixty-two pounds eight shillings,
 Sixty-six pounds one shilling and fourpence,
 One hundred twenty-six pounds four shillings,
 Seventy-three pounds thirteen shillings and fourpence,
 Sixty-three pounds four shillings,
 Forty-three pounds twelve shillings,
 Twenty-seven pounds fourteen shillings and eightpence,
 Thirty pounds; fine £11 12s. 6d.; forty-one pounds twelve shillings and 6d.,

One hundred twenty-one pounds one shilling and fourpence,
 Two hundred sixty-seven pounds six shillings and eightpence,
 One hundred and forty-one pounds,
 One hundred and sixty pounds,
 Sixty-two pounds thirteen shillings and fourpence,
 One hundred thirty-two pounds nineteen shillings and four-pence,
 One hundred seventeen pounds fourteen shillings and eight-pence,
 One hundred thirty-five pounds eleven shillings and two-pence,
 One hundred eight pounds twelve shillings,
 Eighty-nine pounds four shillings,
 One hundred nine pounds twelve shillings,
 One hundred pounds eighteen shillings and eightpence,
 Ninety-one pounds seven shillings and fourpence,
 One hundred nine pounds and twopence,
 Fifty pounds four shillings; fine £19 9s. 2d.; sixty-nine pds. thirteen and 2d.,
 Twenty-four pounds,
 Ninety pounds,

IN THE COUNTY OF MIDDLESEX—Continued.

	PAID THE REPRESENTATIVES.	£72 18s. 0d.	PROVINCE TAX.	£102 1s. 4d.	SUM TOTAL.
Framingham,	Seventy-two pounds eighteen shillings,	0 0 0	One hundred and two pounds one shilling and fourpence,	48 4 0	£174 19s. 4d.
Medford,	0 0 0	Forty-eight pounds four shillings,	79 10 4	48 4 0
Stow,	0 0 0	Fifty-seven pounds six shillings and 2d., fine £22 4 2d.; sev- enty-nine pounds ten and 4d.,	24 17 10	79 10 4
Dunsable,	0 0 0	Twenty-four pounds seventeen shillings and tenpence,	41 16 2	24 17 10
Dracut,	0 0 0	Thirty pounds two shillings and 8d.; fine £11 13 6; forty-one pounds sixteen and twopence,	35 17 4	41 16 2
Stoneham,	0 0 0	Thirty-five pounds seventeen shillings and fourpence,	65 15 6	35 17 4
Littleton,	0 0 0	Forty-seven pounds eight shillings; fine £18 7 6; sixty- five pounds fifteen and sixpence,	35 16 0	65 15 6
Hopkinton,	0 0 0	Twenty-five pounds sixteen shillings; fine £10; thirty-five pounds sixteen shillings,	41 6 6	35 16 0
Bedford,	0 0 0	Forty-one pounds six shillings and sixpence,	53 13 3	41 6 6
Westford,	0 0 0	Thirty-eight pounds thirteen shillings and 6d.; fine £14 19 9; thirty-three pounds thirteen and three pence,	32 10 0	53 13 3
Willington,	0 0 0	Forty-two pounds ten shillings,	12 8 10	32 10 0
Nottingham,	0 0 0	Twelve pounds eight shillings and tenpence,		12 8 10
		£1,128 4s. 0d.			£3,632 14s. 11d.

IN THE COUNTY OF WORCESTER.

	£64 10s. 0d.	PROVINCE TAX.	£45 11s. 4d.	SUM TOTAL.
Worcester,	Sixty-four pounds ten shillings,	Forty-five pounds eleven shillings and fourpence,	104 13 4	£110 1s. 4d.
Lancaster,	Fifty-five pounds four shillings,	One hundred four pounds thirteen shillings and fourpence,	72 0 0	159 17 4
Mendon,	Eighty pounds seventeen shillings,	Seventy-two pounds,	64 0 0	152 17 0
Woodstock,	Ninety pounds six shillings,	Sixty-four pounds,	54 2 8	154 6 0
Brookfield,	Fifty-one pounds eighteen shillings,	Fifty-four pounds two shillings and eightpence,	48 0 0	106 0 8
Southborough, . . . . .	. . . . .	Thirty-four pounds twelve shillings; fine £13 8; forty- eight pounds,	27 18 8	48 0 0
Leicester,	Thirty-four pounds four shillings,	Twenty-seven pounds eighteen shillings and eightpence,	15 12 0	62 2 8
Rutland, . . . . .	. . . . .	Fifteen pounds twelve shillings,	15 12 0	15 12 0
Lancashire, . . . . .	. . . . .	Forty pounds twelve shillings,	50 4 6	15 12 0
Westborough, . . . . .	. . . . .	Thirty-six pounds four shillings; fine £14 0 6; fifty pounds four and sixpence,	40 16 0	50 4 6
Shrewsbury, . . . . .	. . . . .	Twenty-nine pounds eight shillings; fine £11 8; forty pounds sixteen shillings,		40 16 0

	£0	0s. 0d.	£28	8s. 0d.	£28	8s. 0d.
Oxford,						
Sutton,		0 0 0	67	19 0	67	19 0
Uxbridge,		0 0 0	24	1 4	24	1 4
Harvard,		0 0 0	28	12 6	28	12 6
		£376	19s. 0d.		£1,064	10s. 4d.

IN THE COUNTY OF HAMPSHIRE.

	£55	16s. 0d.	£183	8s. 0d.	£239	4s. 0d.
Springfield,			130	5 4	184	17 4
Northampton,		54 12 0	77	9 4	167	15 4
Hadley,		90 6 0	63	12 0	85	16 0
Hatfield,		22 4 0	77	1 4	148	15 4
Westfield,		71 14 0	108	0 0	169	16 0
Susfield,		61 16 0	77	16 0	127	6 0
Enfield,		49 10 0	40	18 8	40	18 8
Deerfield,		0 0 0	22	1 0	22	4 0
Sunderland,		0 0 0	25	1 4	25	1 4
Northfield,		0 0 0	26	13 4	26	13 4
Brimfield,		0 0 0				
		£405	18s. 0d.		£1,238	7s. 4d.

IN THE COUNTY OF PLIMOUTH.

	£58	4s. 0d.	£155	10s. 8d.	£213	14s. 8d.
Plimouth,			99	1 4	137	2 4
Plimpton,		58 1 0	206	10 8	274	18 8
Seiwate,		68 8 0	169	0 0	250	0 0
Bridgewater,		81 0 0	122	4 0	187	18 0
Marshfield,		65 11 0	54	1 4	106	11 4
Fembrook,		52 10 0	64	4 0	123	12 0
Duxborough,		59 8 0	108	9 4	181	13 4
Middleborough,		73 4 0	116	16 0	192	14 0
Rochester,		75 18 0	67	3 2	67	3 2
Abbington,		0 0 0				

IN THE COUNTY OF PLIMMOUTH—Continued.

	PAID THE REPRESENTATIVES.	PROVINCE TAX.		SUM TOTAL.
		£0 0s. 0d.	£67 3s. 2d.	
Kingston,	0 0 0	67 3s. 2d.	£67 3s. 2d.
Hannoch,	0 0 0	65 15 6	65 15 6
		£392 7s. 0d.		£1,888 6s. 2d.

IN THE COUNTY OF BRISTOL.

Bristol,	Eighty-four pounds twelve shillings,	£84 12s. 0d.	One hundred twenty-two pounds six shillings and eightpence, .	£122 6s. 8d.	£206 18s. 8d.
Tunton,	Seventy-five pounds twelve shillings,	75 12 0	One hundred sixty-seven pounds and eightpence,	167 0 8	242 12 8
Norton,	Sixty-five pounds two shillings,	65 2 0	Seventy-two pounds two shillings and eightpence,	72 2 8	137 4 8
Easton, . . . . .	. . . . .	0 0 0	Twenty-seven pounds one shilling and fourpence,	27 1 4	27 1 4
Dartmouth,	Eighty-eight pounds four shillings,	88 4 0	Two hundred forty-six pounds fourteen shillings and eightpence,	246 14 8	334 18 8
Dighton,	Seventy-five pounds twelve shillings,	75 12 0	Sixty-five pounds sixteen shillings,	65 16 0	141 8 0
Rehoboth,	Sixty-seven pounds four shillings,	67 4 0	One hundred ninety-one pounds twelve shillings,	191 12 0	258 16 0
Little Compton,	Seventy-two pounds eighteen shillings,	72 18 0	One hundred thirty-seven pounds seventeen shillings and four p's,	137 17 4	210 15 4
Swansey and Shewanit,	Seventy-eight pounds eighteen shillings,	78 18 0	One hundred fifty-six pounds nine shillings and fourpence,	156 9 4	235 7 4
Tiverton,	Forty-four pounds eight shillings,	44 8 0	Seventy-five pounds six shillings and eightpence,	75 6 8	119 14 8
Freetown, . . . . .	. . . . .	0 0 0	Fifty-nine pounds sixteen shillings,	59 16 0	59 16 0
Attleborough,	Seventy-three pounds four shillings,	73 4 0	Ninety-three pounds fourteen shillings and eightpence,	93 14 8	166 18 8
Barrington, . . . . .	. . . . .	0 0 0	Forty-seven pounds,	57 0 0	57 0 0
Raynham, . . . . .	. . . . .	0 0 0	Forty pounds eight shillings,	40 8 0	40 8 0
		£725 14s. 0d.			£2,239 0s. 0d.

IN THE COUNTY OF BARNSTABLE.

Barnstable,	Fifty-seven pounds twelve shillings,	£57 12s. 0d.	Two hundred two pounds nine shillings and fourpence,	£202 9s. 4d.	£260 1s. 4d.
Yarmouth,	Seventy-five pounds twelve shillings,	75 12 0	One hundred twenty-four pounds five shillings and fourpence,	124 5 4	199 17 4
Sandwich,	Sixty-six pounds twelve shillings,	66 12 0	One hundred twenty-nine pounds fourteen shillings and eightpence,	129 14 8	196 6 8
Eastham,	Fifty-three pounds eight shillings,	53 8 0	One hundred forty-eight pounds fourteen shillings and eightp's,	148 14 8	202 2 8

Truro,	£0 0s. 0d.	Fifty-seven pounds twelve shillings,	£57 12s. 0d.
Harwich,	69 12 0	Ninety-two pounds fourteen shillings and eightpence,	92 14 8
	0 0 0	Sixty-four pounds two shillings and eightpence; fine £24 16: eighty-eight pounds eighteen shillings and eightpence,	88 18 8
Falmouth,	0 0 0	Forty-eight pounds eight shillings; fine £18 15 2d.: sixty-seven plus three and two pence,	67 3 2
Chatham,	0 0 0	Twenty-seven pounds one shilling and fourpence,	27 1 4
Provincetown,	0 0 0		
	£322 16s. 0d.		£1,261 9s. 10d.

IN THE COUNTY OF YORK.

York,	£93 12s. 0d.	One hundred thirty-four pounds six shillings and eightpence,	£134 6s. 8d.
Kittery and Shoals,	60 6 0	One hundred seventy pounds two shillings and eightpence,	230 8 8
Berwick,	54 12 0	Seventy-eight pounds sixteen shillings,	133 8 0
Wells,	90 6 0	Eighty pounds twelve shillings,	80 12 0
Falmouth,	66 0 0	Forty-two pounds four shillings,	42 4 0
Biddeford,	0 0 0	Twenty-nine pounds five shillings and fourpence,	29 5 4
Arrundel,	0 0 0	Eighteen pounds ten shillings and eightpence,	18 10 8
Scarborough,	0 0 0	Thirty-six pounds eight shillings,	36 8 0
	£364 16s. 0d.		£955 1s. 4d.

IN DUKES COUNTY.

Edgartown,	£71 14s. 0d.	Sixty-four pounds,	£64 0s. 0d.
Chilmark,	34 10 0	Seventy-two pounds eight shillings,	72 8 0
Tisbury,	0 0 0	Thirty-six pounds twelve shillings,	36 12 0
	£106 4s. 0d.		£279 4s. 0d.

IN NANTUCKET COUNTY.

Sherbourn,	£9 6s. 0d.	Two hundred and eight pounds,	£208 0s. 0d.
			£217 6s. 0d.

And be it further enacted by the authority aforesaid,

[SECT. 2.] That the treasurer do forthwith send out his warrants, directed to the selectmen or assessors of each town or district within this province, requiring them, respectively, to assess the sum hereby set upon such town and district, in manner following; that is to say, to assess all rateable male polls above the age of sixteen years, at five shillings and fourpence per poll, and proportionably in assessing the said additional sum received out of the treasury for the payment of the representatives and the fines set on the towns as aforesaid, except the governour, lieutenant-governour and their families, the president, fellows and students of Harvard Colledge, settled ministers and grammar-school masters (who are hereby exempted as well from being taxed for their polls, as for their estates being in their own hands and under their actual management and improvement); and other persons (if such there be) who, through age, infirmity or extream poverty in the judgment of the assessors, are not capable to pay towards publick charges, they may except their polls and so much of their estates, as in their prudence they shall think fit and judge meet.

[SECT. 3.] And the justices in general sessions in the respective counties assembled, in granting a county tax or assessment, are hereby ordered and directed to apportion the same on the several towns in such county in proportion to their province rate, exclusive of what has been paid out of the public treasury to the representative of such town for his service, and the fines set on sundry towns as aforesaid; and the assessours of each town in the province are also directed in making any assessment, to govern themselves by the same rule; and all estates, both real and personal, lying within the limits and bounds of such town or district, or next unto the same, not paying elsewhere, in whose hand, tenure, occupation or possession soever the same is or shall be found, and income by trade or faculty which any person or persons (except as before excepted) do or shall exercise in gaining, by money or other estate not particularly otherwise assessed, or commissions of profit in their improvement, according to their understanding and cunning, at one penny on the pound; and to abate or multiply the same if need be, so as to make up the sum hereby set and ordered for such town or district to pay; and in making their assessments to estimate houses and lands at six years' income of the yearly rents whereat the same may be reasonably set or let for in the places where they lye: *saving* all contracts betwixt landlord and tenant, and where no such contract is, the landlord to reimburse one-half of the tax set upon such houses and lands; and to estimate Indian, negro and molatto servants proportionably as other personal estate, according to their sound judgment and discretion; as also to estimate every ox of four years old and upwards, at forty shillings; every cow of three years old and upwards, at thirty shillings; every horse and mare of three years old and upwards, at forty shillings; every swine of one year old and upwards, at eight shillings; every goat of one year old and upwards, at three shillings: likewise requiring the assessors to make a fair list of the said assessment, setting forth, in distinct columns, against each particular person's name, how much he or she is assessed at for polls, and how much for houses and lands, and how much for personal estate and income by trade or faculty; 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 or district, 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, some time before the last day of October next.

[SECT. 4.] And the treasurer for the time being, upon 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 on each particular person, before the last day of March next; and of the inhabitants of the town of Boston, to collect their proportion some time in the month of January next; and to pay in their collection, and issue the accompts of the whole, at or before the last day of May next, which will be in the year of our Lord one thousand seven hundred and thirty-five.

And be it further enacted by the authority aforesaid,

[SECT. 5.] That the assessors of each town and district, respectively, in convenient time before their making the assessment, shall give seasonable warning to the inhabitants, in a town meeting, or by posting up notifications in some place or places in such town or district, or otherwise to notify the inhabitants to give or bring in to the assessors true and perfect lists of their polls and rateable estates; and if any person or persons shall neglect or refuse so to do, or bring in a false list, it shall be lawful to and for the assessors to assess such person or persons, according to their known ability in such town, in their sound judgment and discretion, their due proportion to this tax, as near as they can, agreeable to the rules herein given, under the penalty of twenty shillings for each person that shall be convicted by legal proof, in the judgment of the assessors, of bringing in a false list; the said fines to be for the use of the poor of such town or district where the delinquent lives, to be levied by warrant from the assessors, directed to the collector or constable, in manner as is directed for gathering town assessments, and to be paid in to the town treasurer or selectmen for the use aforesaid: *saving* to the party aggrieved at the judgment of the assessors in setting forth such fine, liberty of appeal therefrom to the court of general sessions of the peace within the county, for relief, as in case of being overrated.

[SECT. 6.] And if the party be not convicted of any falseness in the list, by him presented, of polls, rateable estate, or income by any trade or faculty which he doth or shall exercise in gaining, by money at interest or otherwise, or other estate not particularly assessed, such list shall be a rule for such person's proportion to the tax, which the assessors may not exceed.

And forasmuch, as oftentimes sundry persons not belonging to this province, bring considerable trade and merchandize, and by reason that the tax or rate of the town where they come to trade and traffick is finished, and delivered to the constables or collectors, and, before the next year's assessment, are gone out of the province, and so pay nothing towards the support of the government, though in the time of their residing here they reap'd considerable gain by trade, and had the protection of the government,—

Be it further enacted by the authority aforesaid,

[SECT. 7.] That when any such person or persons shall come and reside in any town of this province for the space of twenty days, and bring any merchandize, and trade and deal therewith, the assessors of such towns are hereby impowered to rate and assess all such persons according to their circumstances, pursuant to the rules and directions in this act provided, thó the former rate may have been finished, and the new one not perfected, as aforesaid; and the constables or collectors are hereby enjoyned to levy and collect all such sums committed to them and pay the same into the town treasury. [*Passed July 4; published July 6.*]