

three of section thirty and subdivision (a) of paragraph four of said section thirty, shall not be deemed real estate of the lessor.

G. L. (Ter. Ed.), 63, § 68A, amended.

Remedy when assessors' valuation exceeds commissioner's valuation.

SECTION 8. Section sixty-eight A of said chapter sixty-three, as so appearing, is hereby amended by inserting after the word "vehicles" in the second line the following: — , trailers, — so as to read as follows: — *Section 68A.* If the value of the works, structures, real estate, motor vehicles, trailers, machinery, poles, underground conduits, wires and pipes owned by a corporation taxable under any provision of this chapter and which are subject to local taxation within the commonwealth, as determined by the commissioner, is less than the value thereof as determined by the assessors of the town where it is situated, he shall give notice of his determination to such corporation; and, unless within one month after the date of such notice it applies to said assessors for an abatement, and, upon their refusal to grant an abatement, prosecutes an appeal under section sixty-four of chapter fifty-nine, giving notice thereof to the commissioner, the valuation of the commissioner shall be conclusive upon said corporation.

G. L. (Ter. Ed.), 63, § 81, amended.

"Local taxation" defined.

SECTION 9. Said chapter sixty-three is hereby further amended by striking out section eighty-one, as so appearing, and inserting in place thereof the following: — *Section 81.* For the purposes of sections thirty, fifty-five and sixty-eight A, the words "local taxation", or their equivalent, as used in said sections with respect to motor vehicles and trailers shall include the excise tax on motor vehicles and trailers assessed and levied under chapter sixty A.

*Approved February 17, 1939.*

**Chap. 25** AN ACT AUTHORIZING THE TOWN OF WRENTHAM TO RECEIVE AND ADMINISTER THE PROPERTY OF THE WRENTHAM CEMETERY CORPORATION IN SAID TOWN.

*Be it enacted, etc., as follows:*

SECTION 1. The Wrentham Cemetery Corporation, a corporation duly incorporated by law and situated in the town of Wrentham, hereinafter called the corporation, may, by deed duly executed, convey and transfer to said town, and said town is hereby authorized and empowered to receive, and thereafter to hold and maintain, but for cemetery purposes only, and subject to all rights heretofore existing in any burial lots, the real and personal property of the corporation not subject to any trust, and thereupon, and upon the transfer of the trust funds as hereinafter provided, the corporation shall be dissolved; and the cemetery of the corporation shall be and become a public burial place, ground or cemetery.

SECTION 2. In so far as authorized by a decree of a court of competent jurisdiction and in compliance with the terms and conditions of such decree, said town may receive from the corporation a conveyance and transfer of, and

administer, all funds or other property held by the corporation in trust for the perpetual care of the lots in its cemetery and for other purposes, and also any property devised or bequeathed to the corporation under the will of any person living at the time of said transfer or conveyance or under the will of any deceased person not then probated. Interest and dividends accruing on funds deposited in trust with any savings bank, under authority of section thirty-seven or thirty-eight of chapter one hundred and sixty-eight of the General Laws, or with any other banking institution, for the benefit of the corporation, or of any lots in its cemetery, may, after such conveyance, be paid by such bank or institution to the treasurer of said town; and upon such payment said treasurer shall use the same for the purposes of said trusts.

SECTION 3. All real and personal property, and property rights, acquired by said town from the corporation under authority of section one shall be held and managed by said town in the same manner in which cities and towns are authorized by law to hold and manage property for cemetery purposes, except that the board of park commissioners of said town shall have all the powers and duties of a board of cemetery commissioners therein; provided, that all rights which any persons have acquired in the cemetery of the corporation, or any lots therein, shall remain in force to the same extent as if this act had not been passed and such transfer had not occurred. The records of the corporation shall be delivered to the clerk of said town, and such clerk may certify copies thereof.

SECTION 4. This act shall take full effect upon its acceptance by a majority of the registered voters of the town of Wrentham voting thereon at the annual town meeting in the current year.

*Approved February 17, 1939.*

AN ACT RELATIVE TO FORM AND CERTIFICATION OF BONDS, NOTES AND CERTIFICATES OF INDEBTEDNESS OF HOUSING AUTHORITIES, AND TO REPORTS OF BORROWINGS BY SUCH AUTHORITIES.

*Chap. 26*

*Whereas*, The deferred operation of this act would tend to defeat its purpose, therefore it is declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Emergency preamble.

*Be it enacted, etc., as follows:*

Chapter one hundred and twenty-one of the General Laws is hereby amended by striking out section twenty-six DD, inserted by section one of chapter four hundred and eighty-four of the acts of nineteen hundred and thirty-eight, and inserting in place thereof the following:—*Section 26DD*. The bonds, notes and certificates of indebtedness of housing authorities, in the absence of an express recital to the contrary on the face thereof, shall constitute

G. L. (Ter. Ed.), 121, § 26DD, etc., amended.

Application of certain laws to bonds, etc., issued by housing authorities.