

wise, that the income of any person subject to taxation under this chapter, or any portion thereof, has not been assessed, he may, at any time within three years after September first of the year in which such assessment should have been made, assess the same, first giving notice to the person so to be assessed of his intention, and such person shall thereupon have an opportunity within ten days after such notification to confer with the commissioner in person or by counsel or other representative as to the proposed assessment. After the expiration of ten days from such notification the commissioner shall assess the income of such person subject to taxation, or any portion thereof, which he believes has not theretofore been assessed, and he shall thereupon give notice as provided in section thirty-nine to the person so assessed. The provisions of this chapter in respect to the abatement and collection of taxes shall apply to a tax so assessed. Whenever, in the course of a verification of the returns of a taxpayer under section thirty, the commissioner finds that an overpayment of the total amount of taxes due from such taxpayer has been made on any year's return subject to verification, the amount of such overpayment shall be deducted from the amount of any additional tax found to be due on any other year's return so verified, and only the net amount thus determined to be due, with interest as provided in section thirty-seven A, shall be assessed additionally.

Assessment after verification of return, etc.

Abatement, etc.

SECTION 2. This act shall take effect on January first, nineteen hundred and fifty, and shall apply to income received in the calendar year nineteen hundred and forty-nine and thereafter.

Effective date.

*Approved August 16, 1949.*

AN ACT RELATIVE TO THE TAKING OF THE WATERS OF QUINAPOXET RIVER, SOUTH WACHUSETT BROOK AND THEIR TRIBUTARIES BY THE CITY OF WORCESTER FOR WATER SUPPLY PURPOSES. Chap. 699

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

SECTION 1. Section 12 of chapter 375 of the acts of 1926 is hereby amended by striking out the first paragraph, as amended by chapter 340 of the acts of 1931, and inserting in place thereof the following:— The city of Worcester is hereby authorized, for the purpose of meeting the requirements of said city for increasing its water supply and such requirements of adjacent and nearby towns now supplied or hereafter required to be supplied by said city, from time to time, to acquire by purchase or otherwise, or take by eminent domain in accordance with the procedure set forth in section five, and subject to the provisions thereof, and to hold and convey, directly or indirectly, into and through said city the waters of South Wachusett brook, so-called, and the waters of Quinapoxet river, so-called, in the town of Holden, at or above a point in said river between the confluence of Musquapoag brook, so-called, with said river and the northwesterly boundary of the highway running from

Holden to Princeton, including the waters in any ponds or reservoirs thereon and the waters flowing directly or indirectly, into and from the same, and all springs and tributaries thereto, and the water rights connected with the aforesaid waters and sources above the places of taking, subject to the rights of the towns of Holden and Rutland in Musquapoag pond; and the said city may take existing reservoirs and ponds upon said streams and their tributaries above the points at which it is authorized as aforesaid to take the said waters and the balance of the waters remaining, as is not, in the opinion of the commissioner of public works of said city, needed for the supply of the water system of said city, shall be permitted to flow to the Wachusett reservoir of the metropolitan water system. The said city shall take such measures to protect and preserve the purity of the said waters and shall maintain such sanitary conditions relative thereto and in their respective watersheds as the state department of public health may require. Said city may by aqueduct or pipe line conduct the waters so taken, into the city directly or through any reservoir and any aqueduct or pipe line belonging to said city and now existing. The said city may, for the purposes aforesaid, construct, lay and maintain conduits, pipes, canals, water courses, dams, reservoirs and other works under or over lands, water courses, railroads, railways, public or private ways and along such ways, and may take by purchase or otherwise and hold in fee or otherwise any lands, dams or structures, easements or rights in land that may be deemed necessary for said purposes and for collecting, purifying, storing, discharging, conducting or distributing said waters or preserving the purity thereof. The water taken by said city under this section shall be measured in a manner approved by the metropolitan district commission which shall have at all reasonable times free access to any apparatus or device used for measuring the same and to the records thereof.

SECTION 2. Said section 12 of said chapter 375 is hereby further amended by adding at the end the following paragraph:—

The supply of water to be taken by the city of Worcester from Quinapoxet river and its tributaries shall not be limited or subject to any charges. *Approved August 16, 1949.*

*Chap. 700* AN ACT PROVIDING FOR THE ERECTION OF A STATUE OF THE LATE GENERAL GEORGE S. PATTON, JR., ON THE STORROW MEMORIAL EMBANKMENT.

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

SECTION 1. The metropolitan district commission is hereby authorized and directed to erect a statue in commemoration of the late General George S. Patton, Jr. in the vicinity of the Hatch Shell on the Storrow Memorial Embankment in the city of Boston at such exact location as said commission may determine, subject to the approval of