No annuity or pension provided by contributions from any and all credit unions for the benefit of any employee of such a credit union on account of past and future service and on account of disability benefits hereinbefore provided in this section, shall exceed, in the aggregate, three fourths of the first five thousand dollars of his average salary for a five year period, as prescribed in the by-laws, within the ten years preceding the date of retirement, one half of the next ten thousand dollars of such average salary, and one fourth of any additional amount of such average salary.

Any credit union, by the affirmative vote of two thirds of its members present and voting at the annual meeting of the corporation or at a special meeting of the corporation called for such purpose, may affiliate itself directly with and become a participating member of the CUNA retirement savings fund, and may contribute to such fund for the purpose of providing pensions or other benefits to the eligible employees of such participating credit union to the extent determined by its directors, but its contribution for future service on account of any employee shall not exceed such employee's contributions or five per cent of his wages or salary, whichever is less. A participating credit union may also contribute for past service of participating employees, but such contribution shall not be made for more than ten years of such past service and shall not exceed five per cent of the total wages and salaries paid to such employees during such past service period. Approved May 10, 1965.

Chap. 450. An Act establishing the northfield water district in the town of northfield,

Be it enacted, etc., as follows:

Section 1. The inhabitants of the town of Northfield, liable to taxation in said town and residing within the territory served by the Northfield Water Company, a corporation established by chapter three hundred and eighty-five of the acts of eighteen hundred and ninety-eight, bounded and described as follows: - Beginning at the intersection of the southerly bank of Mill Brook and the easterly bank of the Connecticut River and running southeasterly along Mill Brook to its intersection with the southerly bank of Minot Brook; thence easterly along Minot Brook to a point which is in said southerly bank of Minot Brook and is in the easterly line of land of the Northfield Water Company; thence along the easterly line of said Company to the southeasterly corner thereof: thence due south to the northerly bank of Millers Brook: thence westerly along Millers Brook to the Westerly line of the Central Vermont Railroad; thence northerly along the westerly line of the Central Vermont Railroad to the West Northfield Cemetery: thence westerly. northerly and easterly along the West Northfield Cemetery to the westerly line of the Central Vermont Railroad; thence northerly along said westerly line of said railroad to the easterly bank of the Connecticut River; thence northerly along the Connecticut River to the point of beginning, shall constitute a water district and are hereby made a body corporate by the name of the Northfield Water District, hereinafter called the district, for the purpose of supplying themselves with water for the extinguishment of fires and for domestic and other purposes, with power to establish fountains and hydrants and to relocate and discontinue the same, to regulate the use of such water and to fix and collect rates to be paid therefor, and for the purposes of assessing and raising taxes as provided herein for the payment of such services, and for defraying the necessary expenses of carrying on the business of the district, subject to all general laws now or hereafter in force relating to such districts, except as otherwise provided herein. The district shall have power to prosecute and defend all actions relating to its property and affairs.

For the purposes aforesaid, the district, acting by and through its board of water commissioners hereinafter provided for, may contract with any municipality, acting through its water department, or with any water company, or with any water district, for whatever water may be required, authority to furnish the same being hereby granted, and may take by eminent domain under chapter seventy-nine or chapter eighty A of the General Laws, or acquire by lease, purchase or otherwise, and hold, the waters, or any portion thereof, of any pond, spring or stream, or of any ground sources of supply by means of driven, artesian or other wells, within the town of Northfield not already appropriated for the purposes of a public supply, and the water and flowage rights connected with any such water sources; and for said purposes may take as aforesaid, or acquire by purchase or otherwise, and hold, all lands, rights of way and other easements necessary for collecting, storing, holding, processing, purifying and preserving the purity of the water and for conveying the same to any part of the district; provided, that no source of water supply or lands necessary for preserving the quality of the water shall be so taken or used without first obtaining the advice and approval of the department of public health, and that the location and arrangement of all dams, reservoirs, springs, wells, pumping, purification and filtration plants and such other works as may be necessary in carrying out the provisions of this act shall be subject to the approval of said department. The district may construct and maintain on the lands acquired and held under this act proper dams, wells, springs, reservoirs, standpipes, tanks, pumping plants, buildings, processing plants, fixtures and other structures, including also the establishment and maintenance of filter beds and purification works or systems. and may make excavations, procure and operate machinery and provide such other means and appliances, and do such other things as may be necessary for the establishment and maintenance of complete and effective water works; and for that purpose may construct pipe lines, wells and reservoirs and establish pumping works, and may construct, lay, acquire and maintain aqueducts, conduits, pipes and other works under or over any land, water courses, railroad, railways and public or other ways, and along such ways, in said town, in such manner as not unnecessarily to obstruct the same; and for the purposes of constructing, laying, maintaining, operating and repairing such aqueducts, conduits, pipes and other works, and for all proper purposes of this act, the district may dig up or raise and embank any such lands, highways or other ways in such manner as to cause the least hindrance to public travel on such ways; provided, that the manner in which all things are done upon any such way shall be subject to the direction of the selectmen of the town The district shall not enter upon, or construct or lay of Northfield. any conduit, pipe or other works within, the location of any railroad corporation except at such time and in such manner as it may agree upon with such corporation, or, in case of failure so to agree, as may be approved by the department of public utilities. The district may enter upon any lands for the purpose of making surveys, test wells or pits and borings, and may take or otherwise acquire the right to occupy temporarily any lands necessary for the construction of any work or for any other purpose authorized by this act.

Section 3. Any person sustaining damages in his property by any taking under this act or any other thing done under authority thereof may recover such damages from the district under said chapter seventynine or said chapter eighty A; but the right to damages for the taking of any water, water right or water source, or for any injury thereto, shall not vest until water is actually withdrawn or diverted under authority of this act.

Section 4. For the purpose of paying the necessary expenses and liabilities incurred under this act, other than expenses of maintenance and operation, the district may borrow from time to time such sums as may be necessary, not exceeding, in the aggregate, one hundred and fifty thousand dollars, and may issue bonds or notes therefor, which shall bear on their face the words, Northfield Water District Loan, Act of 1965. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than thirty years from their dates. Indebtedness incurred under this act shall be subject to the provisions of chapter forty-four of the General Laws pertaining to such districts.

Section 5. The district shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section four; and, when a vote to that effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by the district, and to make such payments on the principal as may be required under this act, shall without further vote be assessed upon the district by the assessors of the town of Northfield annually thereafter until the debt incurred by said loan or loans is extinguished.

Section 6. Any land taken or acquired under this act shall be managed, improved and controlled by the board of water commissioners hereinafter provided for, in such manner as they shall deem for the best interest of the district. All authority vested in said board by this section shall be subject to section nine.

Section 7. Whenever a tax is duly voted by the district for the purposes of this act, the clerk shall send a certified copy of the vote to the assessors of said town, who shall assess the same on property within the district in the same manner in all respects in which town taxes are required by law to be assessed; provided, that no estate shall be subject to any tax assessed on account of the system of water supply under this act if, in the judgment of the board of water commissioners hereinafter provided for, after a hearing, due notice whereof shall have been given, such estate is so situated that it will receive no aid in the extinguishment of fire from the said system of water supply, or if such estate is so situated that the buildings thereon, or the buildings that might be constructed thereon, could not be supplied with water from said system in any ordinary or reasonable manner; but all other estates in the district shall be deemed to be benefited and shall be subject to such tax. A certified list of the estates exempt from taxation under the provisions of

this section shall annually be sent by said board of water commissioners to said assessors, at the same time at which the clerk shall send a certified copy of the vote as aforesaid. The assessment shall be committed to the town collector, who shall collect said tax in the manner provided by law for the collection of town taxes, and shall deposit the proceeds thereof with the district treasurer for the use and benefit of the district. The district may collect interest on overdue taxes in the manner in which interest is authorized to be collected on town taxes.

Section 8. Any meeting of the voters of the territory included within the territory set forth in section one to be held prior to the acceptance of this act, and any meeting of the voters of the district to be held prior to the qualification of a majority of the water commissioners, shall be called, on petition of ten or more legal voters therein, by a warrant from the selectmen of said town, or from a justice of the peace, directed to one of the petitioners, requiring him to give notice of the meeting by posting copies of the warrant in two or more public places in the district seven days at least before the time of the meeting. Such justice of the peace, or one of the selectmen, shall preside at such meeting until a clerk is chosen and sworn, and the clerk shall preside until a moderator is chosen. At any meeting held hereunder prior to the acceptance of this act, after the choice of a moderator for the meeting the question of the acceptance of this act shall be submitted to the voters, and if it is accepted by a majority of the voters present and voting thereon it shall thereupon take effect, and the meeting may then proceed to act on the other articles in the warrant. After the qualification of a majority of the water commissioners, meetings of the district shall be called by warrant under their hands, unless some other method be provided by by-law or vote of the district.

The district shall, after the acceptance of this act as SECTION 9. aforesaid, elect by ballot, either at the same meeting at which this act shall have been accepted, or thereafter, at an annual meeting or at a special meeting called for the purpose, three persons, inhabitants of and voters in the district, to hold office, one until the expiration of three years, one until the expiration of two years, and one until the expiration of one year from the day of the next succeeding annual district meeting, to constitute a board of water commissioners; and at every annual district meeting following such next succeeding annual district meeting one such commissioner shall be elected by ballot for the term of three The date of the next annual meeting shall be fixed by by-law or by vote of the board of water commissioners, but in no event shall it be later than fifteen months subsequent to the date on which the water All the authority granted to the commissioners were first elected. district by this act, except sections four and five, and not otherwise specifically provided for, shall be vested in said board of water commissioners, who shall be subject, however, to such instructions, rules and regulations as the district may by vote impose. At the meeting at which said water commissioners are first elected and at each annual district meeting held thereafter, the district shall elect by ballot, each for a term of one year, a clerk and a treasurer of the district. The treasurer shall not be a water commissioner, and shall give bond to the district in such an amount as may be approved by said water commissioners and with a surety company authorized to transact business in the commonwealth as surety. A majority of said water commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board from any cause may be filled for the remainder of the unexpired term by the district at any legal meeting called for the purpose. No money shall be drawn from the treasury of the district on account of its water works except upon a written order of said water commissioners

or a majority of them.

Section 10. Said board of water commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment. The income of the water works shall be appropriated to defray all operating expenses, interest charges and payments on the principal as they shall accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it may be appropriated for such new construction as said water commissioners may recommend, and in case a surplus should remain after payment for such new construction the water rates shall be reduced proportionately. in any year there should be a deficit of revenue, the water commissioners shall in the following year fix the rate so as to meet such deficit together with the estimated operating costs including interest and debt. Said water commissioners shall annually, and as often as the district may require, render a report upon the condition of the works under their charge, and an account of their doings, including an account of receipts and expenditures.

Section 11. The district may adopt by-laws, prescribing by whom and how meetings of the district may be called, notified, and conducted; and, upon the application of ten or more legal voters in the district, meetings may also be called by warrant as provided in section eight. The district may also establish rules and regulations for the management of its water works, not inconsistent with this act or with any other provision of law, and may choose such other officers not provided for in

this act as it may deem necessary or proper.

Section 12. Whoever wilfully or wantonly corrupts, pollutes or diverts any water obtained or supplied under this act, or wilfully or wantonly injures any reservoir, well, standpipe, aqueduct, pipe or other property owned or used by the district for any of the purposes of this act, shall forfeit and pay to the district three times the amount of damages assessed therefor, to be recovered in an action of tort, and upon conviction of any of the above wilful or wanton acts shall be punished by a fine of not more than three hundred dollars or by imprisonment

for not more than one year, or both.

Section 13. Upon a petition in writing addressed to said board of water commissioners requesting that certain real estate, accurately described therein, located in said town and abutting on the district and not otherwise served by a public water supply be included within the limits thereof, and signed by the owners of such real estate, or a major portion of such real estate, said water commissioners shall cause a duly warned meeting of the district to be called, at which meeting the voters may vote on the question of including said real estate within the district. If a majority of the voters present and voting thereon vote in the affirmative the district clerk shall within ten days file with the town clerk of said town and with the state secretary an attested copy of said petition and vote; and thereupon said real estate shall become and be part of

the district and shall be holden under this act in the same manner and to the same extent as the real estate described in section one.

Section 14. Nothing in this act shall authorize the district to supply water for the extinguishment of fires or for domestic or other purposes to the inhabitants of the territory served on the effective date of this act by the Northfield Water Company without its first having acquired by purchase or by eminent domain under chapter seventy-nine of the General Laws, as the occasion may arise, all of the properties of said corporation on said date appurtenant to the business of water supply and located within the territory served by said corporation. In case of dispute as to the territory served by said corporation on said date, the department of public utilities, upon application of the district or of said corporation, shall determine such area and such determination shall be final.

Section 15. This act shall take full effect upon its acceptance by a majority vote of the voters of the territory included within the district established by section one present and voting thereon, by the use of a check list, at a district meeting called, in accordance with section eight, within four years after its passage.

Approved May 10, 1965.

Chap. 451. An Act providing for a one cent increase in the gasoline tax.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to make available immediately revenue for the Highway Fund, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

Section 1. The first paragraph of section 4 of chapter 64A of the General Laws, as most recently amended by section 1 of chapter 411 of the acts of 1960, is hereby further amended by striking out the second and third sentences and inserting in place thereof the following two sentences: — At the time of filing such return, every distributor shall pay for the account of the purchaser an excise of six and one half cents on each gallon of fuel sold by him in the commonwealth during the calendar month covered by the return. Every distributor, provided he has complied with all the requirements of this chapter and all pertinent rules and regulations of the state tax commission promulgated hereunder, may withhold and retain from each payment, required to be made by him under the foregoing provisions of this section, an amount equal to eleven thirteenths of one per cent thereof, excluding, however, that portion of payment based on the number of gallons of fuel consumed or used by him, as compensation for services rendered in compliance with this chapter.

Section 2. The second paragraph of said section 4 of said chapter 64A, added by section 6 of chapter 617 of the acts of 1957, is hereby amended by striking out, in line 9, the word "five" and inserting in place thereof the word: — six, — so as to read as follows: — Every unclassified importer shall, on or before the last day of each month, file with the commissioner a return under oath, on a form to be furnished by the commissioner, stating the number of gallons of fuel imported or caused to be imported into the commonwealth, during the preceding calendar month,