

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

THIRTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE,

1857.

Published by the Secretary of State, agreeably to Resolves of June 23, 1820, February 26, 1840,
and March 16, 1842.

AUGUSTA:
STEVENS & BLAINE, PRINTERS TO THE STATE.
1857.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1857.

Chapter 30.

An act additional to chapter one hundred and fifty-nine of the public laws, passed in the year of our Lord one thousand eight hundred and forty-five, concerning the assessment of taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. The eighth specification of section ten of the public laws, approved April fifth, eighteen hundred forty-five, is hereby repealed.

Specification 8, sec. 10, ch. 159, of statute 1845, taxing property of religious societies, repealed.

SECT. 2. Section five of said act shall be amended by adding at the end of the fourth specification, the words "also all property, held by any religious society, as a ministerial fund," so that said paragraph, as amended, shall read : *Fourth*—All houses of religious worship, and the pews and furniture within the same, (except for parochial purposes,) and all tombs and rights of burial ; also, all property held by any religious society, as a ministerial fund.

Property of religious societies, &c., exempt from taxation.

SECT. 3. This act shall be in force from and after its approval by the governor.

[Approved April 11, 1857.]

Chapter 31.

An act further to provide for the assessment of taxes on personal property.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. When any town line so divides any farm that the dwelling house on said farm is in one town, and the barns and out buildings, or any part of them, are in another town, all mules, horses, neat stock, sheep or swine kept on such farm for the use and benefit of the same, shall be taxed in the town where the dwelling house is located.

Farms divided by town lines, certain property, where taxed.

SECT. 2. This act shall take effect from and after its approval by the governor.

[Approved April 11, 1857.]