

MAINE STATE LEGISLATURE

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FIFTIETH LEGISLATURE.

HOUSE.

No. 64.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SEVENTY-ONE.

AN ACT additional for the assessment and collection of taxes.

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

SECTION 1. All goods, wares, merchandise, all logs, 2 timber, boards and other lumber, and all other per- 3 sonal property, which, on the first day of April in 4 each year are within this state, and owned by persons 5 residing out of the state, or owned by persons un- 6 known, shall be taxed to the person or persons having 7 the same in possession, or to the person or persons 8 owning or occupying any store, shop, mill, wharf, 9 landing, shipyard or other place therein where said 10 property may be on said first day of April, and a lien

11 is hereby created on said property for said tax, and
12 may be enforced with the same effect as is provided in
13 section thirty-two of chapter six of the revised stat-
14 utes.

SECT. 2. This act is in force when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 17, 1871. }

Reported from the Committee on Legal Reform by Mr. CARLE-
TON, and printed under the rules.

S. J. CHADBOURNE, *Clerk.*