

# MAINE STATE LEGISLATURE

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# FIFTY-FIFTH LEGISLATURE.

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HOUSE.

No. 74.

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## STATE OF MAINE.

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

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AN ACT in relation to the assessment of poll taxes.

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

Section forty of chapter six of the revised statutes, 2 is hereby amended by striking out the words "one- 3 sixth part as nearly as may be of the whole sum to be 4 raised," and inserting in place thereof the words 5 "such part of the whole sum to be raised as they may 6 deem expedient," so that said section as amended shall 7 read as follows :

8 *Sect. 40.* In the assessment of all state, county, 9 town, plantation, parish or society taxes, the assessors 10 thereof shall govern themselves by the rules contained 11 in this chapter, until otherwise provided by the legis- 12 lature, except in parishes and societies where a

13 different provision for assessing their taxes is made ;  
14 and shall assess on the taxable polls therein such part  
15 of the whole sum to be raised as they may deem ex-  
16 pedient ; but the whole poll tax assessed in one year  
17 upon an individual for town, county and state pur-  
18 poses, except highway taxes separately assessed, shall  
19 not exceed three dollars. The same rule shall be  
20 observed in the assessment of highway taxes ; and the  
21 residue of such taxes shall be assessed on the estates  
22 according to their value.

STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES, }  
February 5, 1876. }

Reported from the Committee on the Judiciary by Mr. TALBOT  
of East Machias, and ordered printed under the Joint Rule.

ORAMANDAL SMITH, *Clerk.*