

MAINE STATE LEGISLATURE

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Fifty-Seventh Legislature.

HOUSE.

No. 187.

STATE OF MAINE.

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

AN ACT to amend chapter two hundred and thirty-two of the public laws of eighteen hundred and seventy-four, relating to the collection of taxes.

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

SECTION 1. Chapter two hundred and thirty-two of
2 the public laws of eighteen hundred and seventy-four,
3 is hereby amended, so as to read as follows :

4 *Sect. 1.* In addition to the methods now provided
5 by law for the collection of taxes legally assessed in
6 towns against the inhabitants thereof, or parties liable
7 to taxation therein, an action of debt may be com-
8 menced and maintained in the name of the inhabi-
9 tants of any town to which a tax is due and unpaid,
10 against the party liable for such tax ; *provided, how-*

11 *ever*, that no defendant in any such action shall be
12 liable for costs of suit, or any part thereof, unless it
13 shall appear by the declaration in the writ and proof,
14 that payment of said tax had been duly demanded
15 prior to the commencement of such suit. Upon judg-
16 ment rendered in any such action, the execution shall
17 run against the body of the judgment debtor, *provided*,
18 the execution shall state that it is issued upon judg-
19 ment rendered in an action for the recovery of taxes.

SECT. 2. It shall be deemed a sufficient demand for
2 the purpose named in section one of this act, if the
3 collector cause to be given to the person assessed, or
4 to be left at his last and usual place of abode, a notice
5 signed by the collector, stating the amount of tax due
6 and demanding payment thereof.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 19, 1878. }

Reported in the Senate, from the Committee on the Judiciary,
by Mr DAVIS of Penobscot, read twice and passed to be en-
grossed. House orders printed under Joint Rule.

ORAMANDAL SMITH, *Clerk.*