

MAINE STATE LEGISLATURE

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FIFTY-EIGHTH LEGISLATURE.

HOUSE.

No. 52.

[MAJORITY REPORT.]

STATE OF MAINE.

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

AN ACT to amend chapter six, section forty, of the
revised statutes.

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

Section forty, chapter six, revised statutes, is
2 hereby amended by striking out in the sixth line,
3 the words "one-sixth" and inserting "one-eighth,"
4 and by striking out in ninth line the words "three
5 dollars" and insert thereof "one dollar and fifty
6 cents," so that said amended section shall read:

7 *Sect. 40.* In the assessment of all state, county,
8 town and plantation, parish or society taxes, the
9 assessors thereof shall govern themselves by the

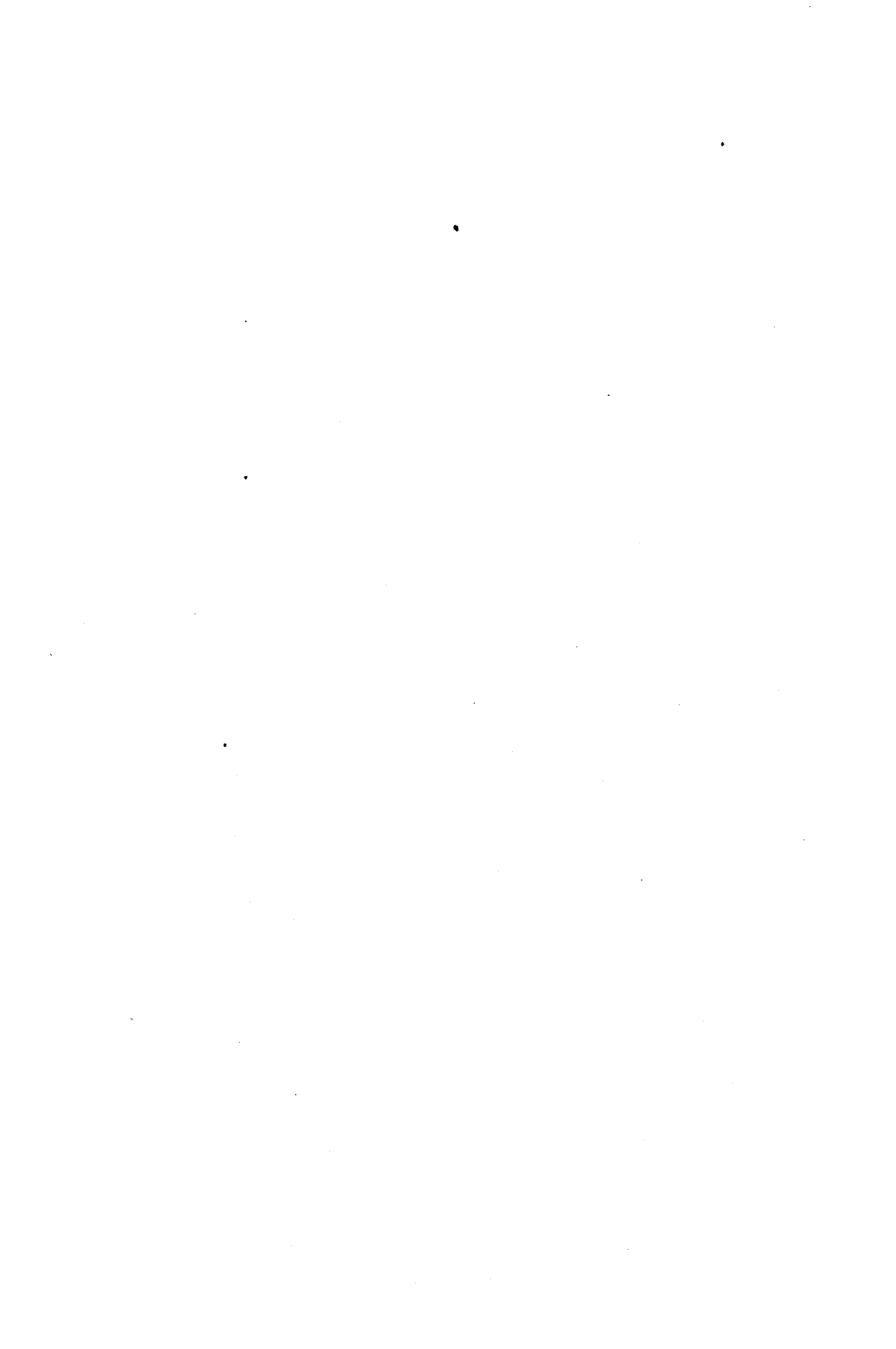
10 rules contained in this chapter until otherwise pro-
11 vided by the legislature, except in parishes and
12 societies where a different provision for assessing
13 their taxes is made; and shall assess on the taxable
14 polls therein one-eighth part, as nearly as may be,
15 of the whole sum raised. But the whole poll tax
16 assessed in one year upon an individual for town,
17 county and state, except highway taxes separately
18 assessed, shall not exceed one dollar and fifty cents.
19 The same rule shall be observed in the assessment
20 of highway taxes; and the residue of such taxes
21 shall be assessed on the estates according to their
22 value.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 3, 1879. }

Reported from the Committee on the Judiciary, by Mr. MOULTON of Scarboro', and ordered printed.

B. L. STAPLES, *Clerk.*



[MINORITY REPORT.]

STATE OF MAINE.

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

AN ACT to amend chapter ninety-one of the public
laws of eighteen hundred seventy-six.

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

Section forty is hereby amended, by striking out
2 in the tenth line the words "three dollars" and
3 inserting "two dollars;" so that said section as
4 amended shall read:

5 *Sect. 40.* In the assessment of all state, county,
6 town, plantation, parish, or society taxes, the asses-
7 sors thereof shall govern themselves by the rules
8 contained in this chapter, until otherwise provided
9 by the legislature, except in parishes and societies
10 where a different provision for assessing their taxes
11 is made; and shall assess on the taxable polls
12 therein such part of the whole sum to be raised as

13 they may deem expedient. But the whole poll tax
14 assessed in one year upon an individual for town,
15 county and state purposes, except highway taxes
16 separately assessed, shall not exceed two dollars.
17 The same rule shall be observed in the assessment
18 of highway taxes. And the residue of such taxes
19 shall be assessed on the estates according to their
20 value.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 3, 1879. }

Reported from the Committee on the Judiciary, by Mr. BROWN
of Bangor, and ordered printed.

B. L. STAPLES, *Clerk.*