

# MAINE STATE LEGISLATURE

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# Sixty-Seventh Legislature.

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SENATE.

No. 216.

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## STATE OF MAINE.

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

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AN ACT in relation to state taxes on wild lands where the  
soil and the growth thereon are owned by different  
persons.

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

SECTION 1. When the soil of townships or tracts taxed  
2 by the state as wild land, is not owned by the person or  
3 persons who own the growth or part of the growth thereon,  
4 the state assessor shall value the soil and such growth  
5 separately for purposes of taxation.

SECT. 2. This act shall take effect when approved.





STATE OF MAINE.

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IN SENATE, March 12, 1895.

Reported by Mr. MARSTON, from Committee on Taxation, and laid  
on table to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary.*