

# MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

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SENATE

NO. 1

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*In Senate, Jan. 1, 1913.*

*Laid on table for printing, on motion by Senator Morcy,  
pending reference to a Committee.*

*W. E. LAWRY, Secretary.*

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND THIRTEEN.

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AN ACT to Permit Local Option in Taxation.

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*Be it enacted by the People of the State of Maine, as follows:*

Section 1. Any town may determine by vote at its annual  
2 meeting regardless of any statute now existing, to assess its  
3 taxes for municipal purposes upon any one or more of the  
4 classes of property described in section two of this act, the  
5 tax upon all property so assessed being apportioned and  
6 assessed equally according to the just value thereof, as pro-  
7 vided by the constitution of the State.

Sect. 2. For the purposes of this act property is divided  
2 into the following classes, viz:

A. Land, which includes the water-powers, shore privi-

4 leges and rights, forests, and mineral deposits appertaining  
5 thereto;

- B. Buildings and other improvements upon land;
- C. Stocks of goods;
- D. Chattels and effects;
- E. Domestic animals;
- F. Stocks, bonds and securities;
- G. Money at interest.