

# MAINE STATE LEGISLATURE

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**EIGHTY-FIRST LEGISLATURE**

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**SENATE**

**NO. 90**

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In Senate, Feb. 15, 1923.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Bemis of Somerset.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-THREE

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AN ACT to Amend Section Seventy-five of Chapter Ten of  
the Revised Statutes, Relating to the Assessment of Estates.

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

Section seventy-five of chapter ten of the revised statutes  
2 is hereby amended by inserting after the word "buildings"  
3 in the fifth line thereof the words 'and the timber value';  
4 so that said section as amended shall read as follows:

'Sect. 75. The assessors shall ascertain as nearly as may  
2 be, the nature, amount and value of the estate, real and  
3 personal, for which in their judgment the owner is liable  
4 to be taxed, and shall estimate and record separately the  
5 land value, exclusive of buildings, and the timber value of  
6 each parcel of real estate.'