

# MAINE STATE LEGISLATURE

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# **PUBLIC ACTS**

OF THE

## **STATE OF MAINE,**

PASSED BY THE

**TWELFTH LEGISLATURE,**

AT ITS SESSION, HELD IN JANUARY, 1832.

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PUBLISHED AGREEABLY TO THE RESOLVE OF JUNE 28, 1820.

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**AUGUSTA:**

I. BERRY & CO., PRINTERS TO THE STATE.

1832.

Pleas to the use of the State or by action of debt to the use of the person who may sue therefor.

**SECT. 2.** *Be it further enacted,* That this Act shall take effect and be in force from and after the first day of December next.

When this Act to take effect.

[Approved by the Governor, March 9, 1832.]

### Chapter 37.

AN additional Act for the regulation of Innholders, Retailers and common Victuallers.

*Be it enacted by the Senate and House of Representatives, in Legislature assembled,* That an Act entitled “An Act additional to the Act for the regulation of Innholders, Retailers and common Victuallers” passed on the twelfth day of February in the year of our Lord one thousand eight hundred and twenty four, be and the same is hereby repealed.

Act passed 12th of Feb. 1824, repealed.

[Approved by the Governor, March 9, 1832.]

### Chapter 38.

AN ACT relative to the assessment and collection of Taxes.

*Be it enacted by the Senate and House of Representatives, in Legislature assembled,* That whenever the owner of lands or tenements shall have died seized thereof and the same shall not have been taken into possession by his devisees or distributed among his heirs or sold according to the provisions of law, the Assessors of the town or plantation in which said lands or tenements are situated are hereby authorized, in making any State, County, town, plantation, school district, ministerial or other lawful taxes, to assess said lands or tenements to the executors or administrators of said person deceased, specifying in the tax bills their

Assessors authorized to assess taxes on Lands & Tenements, to Executors or Administrators, in certain cases.