

MAINE STATE LEGISLATURE

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PUBLIC ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

EIGHTEENTH LEGISLATURE,

JANUARY SESSION, 1838.

Published agreeably to the Resolve of June 28, 1820.

AUGUSTA:
LUTHER SEVERANCE, PRINTER.
1838.

three rods to a fir tree marked U. S. ; thence north-east by east to a stake on the north-east shore ; thence southerly along said shore to the bounds begun at ; containing ten acres. Fourth : A part of Nash's Western Island, so called, in Addison, in the County of Washington, bounded as follows, to wit : beginning at a stake standing at the cove or landing place on the east north-east side of said island, thence running south seventy degrees west forty-nine rods to the shore or sea ; thence north-westerly, north-easterly, easterly, and south-easterly by the shore of the north and easterly end of said island to the bounds begun at ; containing four acres and five rods. Also, fifth : A ledge in said Penobscot Bay, called Saddle Back Ledge, containing about one acre, more or less.

SECT. 2. *Be it further enacted,* That this State shall have concurrent jurisdiction with the said United States in and over the territory described in this Act, and the light-houses and other buildings, when erected, so far as that all civil and military processes issued under the authority of this State, or any officer thereof, may be executed on any part of said premises, or in any buildings that may be erected thereon, in the same manner as if the jurisdiction had not been ceded as aforesaid.

State and United States to have concurrent jurisdiction over said territory in civil and military cases.

[Approved by the Governor February 23, 1838.]

Chapter 313.

AN ACT additional relating to the assessment and collection of taxes.

SECTION 1. *Be it enacted by the Senate and House of Representatives in Legislature assembled,* That for all taxes hereafter legally assessed, on real estate belonging to resident proprietors, the same lien is hereby created, and shall continue, in full force, until the payment thereof ; and the same remedies may be had for collecting the same as is now provided by law

Lands of resident proprietors subject to same lien for taxes as lands of non residents.

Same remedy for collection of.

for the assessment and collection of taxes on the estates of non-resident proprietors.

Estate denominated real, but personal by statute, taxed to tenants in possession or their owner, whether resident within or without the State.

SECT. 2. *Be it further enacted*, That all real estate or such estates as are usually denominated real, but which have been by statute made personal estate, may be taxed to the tenants in possession, or to the owners thereof, whether such owners, have their residence, within or without this State. And it shall be the duty of assessors of the several cities towns and plantations to assess said estates in the city, town or plantation where the same may be situate; any law or usage to the contrary notwithstanding.

—where assessed.

SECT. 3. *Be it further enacted*, That this act shall have effect and be in force on and after the first day of May next; and that all acts and parts of acts inconsistent with this act be and the same are hereby repealed.

Act when to take effect.

—former acts repealed.

[Approved by the Governor March 6, 1838.]

Chapter 314.

AN ACT additional to provide for the packing and inspection of pickled and smoked fish.

Be it enacted by the Senate and House of Representatives in Legislature assembled, That so much of the fifth section of an act, passed March twenty-second, one thousand eight hundred and twenty-one, as requires two hundred and twenty-five pounds for a barrel, and one hundred and twelve and a half pounds for a half barrel, be and the same is hereby repealed.

Part of former act repealed.

[Approved by the Governor March 6, 1838.]

Chapter 315.

AN ADDITIONAL ACT concerning the collection of taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, That the collectors