

# MAINE STATE LEGISLATURE

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PUBLIC ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

EIGHTEENTH LEGISLATURE,

JANUARY SESSION, 1838.

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Published agreeably to the Resolve of June 28, 1820.

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AUGUSTA:  
LUTHER SEVERANCE, PRINTER.  
1838.

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the first day of May next; and that all acts and parts of acts inconsistent with this act be and the same are hereby repealed.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—former acts repealed.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pounds for a barrel, and one hundred and twelve and a half pounds for a half barrel, be and the same is hereby repealed.

Part of former act repealed.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