

ACTS AND RESOLVES

PASSED BY THE

THIRTY-SECOND LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1853.

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> > 1853.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1853.

REVISED STATUTES .- ASSESSMENT OF TAXES.

Снар. 6.

Chapter 6.

An act additional to chapter one hundred and ten of the revised statutes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECT. 1. The first clause of section seven of chapter one hundred and ten of the revised statutes shall be amended by adding thereto the words following, viz: "and insane married women, possessed of real or personal estate, who may from any cause stand in need of relief, or whose property is in danger of being wasted or lost," so that such clause, when amended, will read as follows:

"First. Insane persons, including insane married women, whose husbands have left them, without making provision for their support, and insane married women, possessed of real or personal estate, who may from any cause stand in need of relief, or whose property is in danger of being wasted or lost."

SECT. 2. This act shall take effect and be in force from and after its approval by the governor.

[Approved February 17, 1853.]

Chapter 7.

An act additional in relation to the assessment of taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECT. 1. The fifty-second section of the fourteenth chapter of the revised statutes shall be amended by adding at the end thereof the following proviso, viz:

Provided that when the executor or administrator of any solvent estate, shall have given notice to the assessors that there are no funds of said estate remaining in his hands with which to pay the taxes thereon, and shall furnish to said assessors the names of the heirs, and the proportions in which they are interested in said estate, to the best of his knowledge, the taxes on said lands shall no longer be assessed to said executor or administrator, as provided in this section.

SECT. 2. The thirteenth section of "an act concerning the assessment of taxes," approved April fifth, eighteen hundred and forty-five, shall be amended by striking out in the fourth line thereof as printed, the words "the division of the estate and," and by inserting after the word "and" in the fifth line the

Guardians of insane persons.

Taxes.

Estates of deceased persons, before distribution, not to be taxed to executors, in certain cases.