

## ACTS AND RESOLVES

PASSED BY THE

# FORTY-FOURTH LEGISLATURE

0**7** THE

## STATE OF MAINE.

## 1865.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840, and March 16, 1842.

> A U G U S T A : STEVENS & SAYWARD, PRINTERS TO THE STATE. 1865.

## PUBLIC LAWS

ø

OF THE

# STATE OF MAINE.

1865.

17

#### ASSESSMENT OF TAXES, TAXES UPON CERTAIN TOWNS, ETC.

The voters of a town at their annual town meeting for CHAP. 319. Sect. 82. the election of town officers may choose a collector or collectors of taxes and agree what sum shall be allowed as a compensation for the chosen or performance of their duties; but if none are chosen, or if those chosen refuse to serve or give the requisite bonds, the assessors may appoint a suitable person to act as constable and collector for the collection of taxes.

Approved February 24, 1865.

### Chapter 319.

### An act in relation to the assessment of taxes.

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

In any proceeding now or hereafter commenced, wherein the power and authority of assessors to make an assessment upon any property shall arise, the rule prescribed by section fifty-three of chapter six of the revised statutes, and the provisions of chapter one hundred and thirty-eight of the public laws of eighteen hundred sixty-two, shall not be construed as a conclusive rule and limitation upon the assessors in making the assessment.

Approved February 24, 1865.

Chap. 6, sec. 53, R. S., and chap, 138, public laws of 1862, how construed.

### Chapter 320.

An act to amend section three of chapter one hundred and thirteen of the public laws of eighteen hundred and sixty-two, relating to taxes upon certain towns and plantations

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

SECT. 1. Section three of chapter one hundred and thirteen of Chap. 113, sec. the public laws of eighteen hundred and sixty-two, is amended by adding thereto the words following :- And any prior organization of any such plantation for election purposes shall cease to have any legal effects; and the officers chosen under the organization provided have effect. for in this section, shall, as soon as may be, be qualified to discharge the duties of their respective offices; and for failure to do so, shall be subject to the penalties provided in such case in chapter three of the revised statutes, for town officers.

SECT. 2. This act shall take effect when approved by the governor.

Approved February 24, 1865.

289

Collectors of taxes, how appointed.

3, public laws of 1862. amended. Prior organization ceases to Duty of officers chosen.