

### ACTS AND RESOLVES

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## FIFTIETH LEGISLATURE,

OF THE

## STATE OF MAINE.

### 1871.

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1871.

# PUBLIC LAWS

OF THE

# STATE OF MAINE.

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EMPLOYMENT OF TEACHERS .- ASSESSMENT AND COL. OF TAXES.

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Towns may authorize the

district agents or superintending

school committee to employ teach-

Спар. 229. ers for the several items, for their approval, before such bills shall be allowed.

SECT. 3. This act shall take effect when approved.

Approved February 25, 1871.

#### Chapter 229.

An act additional to section fifty-four of chapter eleven of the school laws, relating to employment of teachers.

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

A town at its annual meeting may empower the school district agents elected or to be elected for the current year, to employ the teachers instead of the superintending school committee as is now provided in section fifty-four, chapter eleven of the school laws, subject to all other provisions of the law relating to the qualification of teachers. And it shall be lawful for the several towns at their annual March meeting the present year to empower the district agents as above provided, whether there be an article to that effect in the warrant calling the meetings or not.

Approved February 27, 1871.

Chapter 230.

An act additional for the assessment and collection of taxes.

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

SECT. 1. All goods, wares, merchandise, all logs, timber, boards and other lumber, and all other personal property which, on the first day of April in each year are within this state, and owned by persons residing out of the state, or owned by persons unknown, shall be taxed to the person or persons having the same in possession, or to the person or persons owning or occupying any store, shop, mill, wharf, landing, shipyard or other place therein where said property may be on said first day of April, and a lien is hereby created on said property for said tax, and may be enforced with the same effect as is provided in section thirty-two of chapter six of the revised statutes.

SECT. 2. This act shall take effect when approved.

Approved February 27, 1871.

Taxation of personal property owned out of the state.