

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-THIRD LEGISLATURE

OF THE

STATE OF MAINE.

1874.

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

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AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1874.

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1874.

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**CHAP. 163.**

committed to them in certain cases.

Assessment of school district tax, how paid.

them to assess, and not exceeding five per centum thereof, as a fractional division thereof renders necessary, and certify that fact to the town treasurer.

SECT. 2. The expense of assessing and collecting any school district tax shall be paid by the district, and the treasurer of the town shall pay said expenses out of money of the district, upon the order of the selectmen of the town.

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

Approved February 13, 1874.

### Chapter 163.

An act to amend section forty-four of chapter eleven of the revised statutes, relating to school district taxes.

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

Sec. 44, ch. 11, R. S., amendment of.

SECT. 1. Section forty-four of chapter eleven of the revised statutes is hereby amended by striking out the word "thirty" in the fourth line of said section, and inserting in the place thereof the word 'sixty,' so that said section as amended shall read as follows:

School district taxes, how assessed.

'SECT. 44. When a district votes to raise money for any legal purpose its clerk shall forthwith, or within the time prescribed by the district, certify the amount thereof to the assessors of the town, and the time when raised ; and within sixty days after receiving such certificate they shall assess it as they do town taxes, on the polls and estates of the residents and owners in the district at the time of raising said money, whether wholly in their town or not, and on the non-resident real estate in the district. They shall then make their warrant in due form of law, directed to any collector of their town or of the district, if any, if not to a constable, authorizing and requiring him to levy and collect such tax and pay it within the time limited in the warrant to the town treasurer ; and they shall give a certificate of the assessment to such treasurer, and may abate such taxes as in the case of town taxes.

—how collected.

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

Approved February 17, 1874.