

### ACTS AND RESOLVES

OF THE

## FIFTY-THIRD LEGISLATURE

OF THE

### STATE OF MAINE.

## 1874.

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

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# PUBLIC LAWS

OF THE

# STATE OF MAINE.

## 1874.

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#### RELATING TO TAXES.

Снар. 232.

Cases before a court of law.

-how marked.

-how disposed

Rescript.

The following cases only come before the court as ' SECT 13. a court of law: Cases in which there are motions for new trials upon evidence reported by the judge; questions of law arising on reports of cases; bills of exceptions; agreed statement of facts: cases, civil or criminal, presenting a question of law; cases in equity presented on demurrer to the bill or when prepared for a final hearing; motions to dissolve injunctions issued after notice and hearing, or continued after a hearing; questions arising on writs of habeas corpus, mandamus, and certiorari, when the facts are agreed or ascertained and reported by a judge. They are to be marked law on the docket of the county where pending, and there continued until their determination is certified by the clerk of the district to the clerk of the county, and the court shall immediately after the decision of the question submitted to it, make such order, direction, judgment or decree, as is fit and proper for the disposition of the case, and cause a rescript in all civil suits briefly stating the points therein decided to be filed therein, which rescript shall be certified by the clerk of the district to the clerk of the county where the action is pending, and to the reporter of decisions; and if no further opinion is written out, the reporter shall publish in the next volume of the reports thereafter issued, the case, together with such rescript, if the reporter deems the same of sufficient importance for publication."

Approved March 3, 1874.

#### Chapter 232.

An act additional to chapter six of the revised statutes, relating to taxes.

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

In addition to the methods now provided by law for the collection of taxes legally assessed in towns against the inhabitants thereof, or parties liable to taxation therein, an action of debt may be commenced and maintained in the name of the inhabitants of any town to which a tax is due and unpaid, against the party liable for such tax; *provided*, *however*, that no defendant in any such action shall be liable for costs of suit, or any part thereof, unless it shall appear by the declaration in the writ and proof, that payment of said tax had been duly demanded prior to the commencement of such suit.

Approved March 3, 1874.

Collection of taxes.

Proviso.

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