

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE.

1876.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
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1876.

PUBLIC LAWS
OF THE
STATE OF MAINE.
1876.

Chapter 90.**CHAP. 90.**

An act to amend section twenty-six, chapter ninety-one, of the Revised Statutes, in relation to Lime Rock and Slate.

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

Section twenty-six of the ninety-first chapter of the revised statutes, is hereby amended by inserting in the fourth line of said section, after the word "vessel," 'any person who labors in quarrying, or cutting and dressing granite in any quarry, has a lien for the wages of his labor on all the granite quarried or cut and dressed in the quarry by him or his co-laborers, for thirty days after such granite is cut and dressed, or until such granite is sold, or shipped on board a vessel,' so that said section, as amended, shall read as follows :

Sec. 26, ch. 91,
R. S., amended.

'SECT. 26. Any person who digs, hauls or furnishes rock for the manufacture of lime, has a lien thereon for his personal services and the rock so furnished, for thirty days after such rock is manufactured into lime, or until such lime is sold or shipped on board a vessel ; any person who labors in quarrying or cutting and dressing granite in any quarry, has a lien for the wages of his labor on all the granite quarried or cut and dressed in the quarry by him or his co-laborers, for thirty days after such granite is cut and dressed, or until such granite is sold or shipped on board a vessel ; any person who labors in mining, quarrying or manufacturing slate in any quarry, has a lien for the wages of his labor on all slate mined, quarried or manufactured in the quarry by him or his co-laborers, for thirty days after the slate arrives at their port of shipment. Said liens shall have precedence of all other claims, and may be enforced by attachment within the times aforesaid.'

Lien for labor or
materials fur-
nished on lime
rock.

—granite.

—slate.

Approved February 15, 1876.

Chapter 91.

An act in relation to the Assessment of Poll Taxes.

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

Section forty of chapter six of the revised statutes, is hereby amended by striking out the words "one-sixth part, as nearly as may be, of the whole sum to be raised," and inserting in place thereof the words 'such part of the whole sum to be raised as they may deem expedient,' so that said section, as amended, shall read as follows :

Sec. 40, ch. 6, R.
S., amended.

CHAP. 92.

Rule for assessment of taxes.

Poll taxes not to exceed \$3.

Highway taxes, &c.

‘SECT. 40. In the assessment of all state, county, town, plantation, parish or society taxes, the assessors thereof shall govern themselves by the rules contained in this chapter, until otherwise provided by the legislature, except in parishes and societies where a different provision for assessing their taxes is made; and shall assess on the taxable polls therein such part of the whole sum to be raised as they may deem expedient; but the whole poll tax assessed in one year upon an individual for town, county and state purposes, except highway taxes separately assessed, shall not exceed three dollars. The same rule shall be observed in the assessment of highway taxes; and the residue of such taxes shall be assessed on the estates according to their value.’

Approved February 15, 1876.

Chapter 92.

An act to authorize Cities and Towns to charge Interest on certain Taxes.

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

Interest on unpaid taxes.

SECT. 1. Whenever a city or town has fixed a time within which taxes assessed therein shall be paid, such city, by its city council, and such town, at the meeting when money is appropriated or raised, may vote that on all taxes remaining unpaid after a certain time, interest shall be paid at a specified rate, not exceeding one per centum per month; and the interest accruing under such vote or votes shall be added to, and be a part of such taxes.

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

Approved February 17, 1876.

Chapter 93.

An act in relation to the Recording of Assignments of Wages.

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

Assignment of wages not valid unless recorded.

SECT. 1. No assignment of wages shall be valid against any other person than the parties thereto, unless such assignment is recorded by the clerk of the city, town or plantation organized for any purpose in which the assignor is commorant, while earning such wages.

Fee for recording.

SECT. 2. The fee to be paid the clerk for any such record shall be twenty-five cents.

Approved February 17, 1876.