

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE.

1876.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
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PUBLIC LAWS

OF THE

STATE OF MAINE.

1876.

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## 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.