

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

OF THE

SIXTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE

1895.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

AUGUSTA:
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1895.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1895.

Chapter 131.

An Act to amend section ninety of chapter six of the Revised Statutes, relating to the Assessment of County Taxes.

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

Section ninety of chapter six of the revised statutes, is hereby amended by adding after the word "valuation" in the third line, the following; 'they may add such sum above the sum so authorized, not exceeding two per cent of said sum, as a fractional division renders convenient, and certify that fact in the record of said apportionment'; so that said section as amended, shall read as follows :

Sec. 90, ch. 6,
R. S.,
amended.

SECT. 90. When a county tax is authorized, the county commissioners shall in March, in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation; they may add such sum above the sum so authorized, not exceeding two per cent of said sum, as a fractional division renders convenient, and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.'

County commissioners to apportion sums to be assessed, and to issue warrants to assessors.

Approved March 21, 1895.

Chapter 132.

An Act in relation to state taxes on Wild Lands where the soil and the growth thereon are owned by different persons.

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

SECT. 1. When the soil of townships or tracts taxed by the state as wild land, is not owned by the person or persons who own the growth or part of the growth thereon, the state assessors shall value the soil and such growth separately for purposes of taxation.

When soil and growth are owned by different persons, how valued.

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

Approved March 21, 1895.