

ment of any assessment levied under this clause, the same may be collected as provided in the case of unpaid assessments under the forty-second clause hereof.

IX.—EXEMPTION FROM RATES.

45. Any person making affidavit, if required, that he was sixty years of age or upwards at the time any assessment was authorized, and also any regularly ordained minister, occupied in ministerial work, and any unmarried woman or widow, shall be exempt from sectional assessment on all property to the value of one thousand dollars, but shall be liable for any excess of that sum.

46. The Superintendent, Inspectors, Teachers of the Normal and Model Schools, and licensed Teachers, while employed as such, shall be exempt from militia duty, statute labor, and from serving in any town office, or on juries, and they, while so employed, shall be exempt from poll-taxes and all other taxes, (the same not being for the support of schools) on property to the value of two thousand dollars; but they shall be liable for any excess of that sum. Inspectors, Teachers of the Normal School and licensed Teachers, are liable to the school tax in full. The Superintendent is exempt from school taxes on property to the value of two thousand dollars, but is liable for any excess of that sum.

47. On proof of inability to pay any school assessment or poll-tax, the Trustees shall have power to exempt any person in part or in whole from the payment thereof without prejudice to the rate; and the Trustees shall present a statement of any such exemptions, in their report to the annual school meeting.

48. Each Board of Commissioners shall have power to exempt from the sectional school rate, either in whole or in part, persons resident more than three miles from the school house in the section where they reside, or on islands too sparsely populated to maintain public schools, and too distant from the mainland to permit children to attend school thereon; and such Commissioners shall have power to make such arrangements as they may deem necessary to establish schools on such islands.

49. All beds, bedding, clothing, stoves, cooking utensils, and the last cow of any person against whom a warrant of distress or other legal process shall be issued to recover the rates assessed for school purposes, shall be exempt from the operation of such warrant or other legal process.