

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

THIRTY-NINTH LEGISLATURE

OF THE

STATE OF MAINE.

1860.

Published by the Secretary of State, agreeably to Resolves of June 23, 1820, February 26,
1840, and March 16, 1842.

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1860.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1860.

CHAP. 150.

Fees of justice,
and expenses,
regulated.

—to be added
to tax of town.

—how col-
lected.

SECT. 7. The fees of said judge or justice, and the expenses of said inquisition shall in amount and manner of payment, be the same as now provided by law for coroner's inquests, and the county commissioners in apportioning the county tax shall add to the sum apportioned to the town where such fire occurred, the amount paid by the county for the inquest, and the same shall be paid by such city or town; and the same remedies for collecting the same as is by law provided for the collection of county taxes.

[Approved March 9, 1860.]

Chapter 150.

An act additional to the one hundred and twenty-sixth chapter of the revised statutes relating to the sale of personal property under mortgage, or to which the vendor has no title.

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

Fraudulent
sale.

Whoever, knowingly, and with intent to defraud, sells to another any personal property on which there is an existing mortgage, or to which he has no title, without notice to the purchaser of the existence of such mortgage, or of such want of title, shall be deemed guilty of cheating by false pretences, and be punished as provided in the first section of said chapter one hundred and twenty-six.

Penalty.

[Approved March 14, 1860.]

Chapter 151.

An act in addition to chapter six of the revised statutes relating to the assessment and collection of taxes on corporations.

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

Clerks failing
to make re-
turns, property
deemed corpo-
rate.

SECT. 1. Whenever the clerk of a corporation holding property liable to be taxed, shall fail to comply with the requirements of the twenty-first section of the forty-sixth chapter of the revised statutes, whether the corporation was chartered before or since the separation of Maine from Massachusetts, the property for the purposes of taxation, shall be deemed corporate property, liable to be taxed directly against the corporation, although its stock may have been divided into shares, distributed among any number of stockholders. Such property, both real and personal, is hereby made taxable to state, county, city, town, school district, and parochial taxes, to be

Such property,
how taxable.