## MAINE STATE LEGISLATURE

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### ACTS AND RESOLVES

112

PASSED BY THE

### FORTIETH LEGISLATURE

OF THE

#### STATE OF MAINE.

1861.

Published by the Scoretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840, and March 16, 1842.

A U G U S T A : STEVENS & SAYWARD, PRINTERS TO THE STATE.  $1\,8\,6\,1\;.$ 

## PUBLIC LAWS

OF THE

# STATE OF MAINE.

1861.

Sect. 2. After an order is passed for the distribution of insolvent estates amongst creditors whose claims have been proved, the judge of probate may without further notice, audit and allow the account of the executor or administrator for payments made pursuant to said order.

Снар. 37.

Accounts may be audited and allowed by judge of probate.

Sect. 3. This act shall apply to inventories returnable by guardians, and to accounts of guardians of insolvent wards, for payments made to creditors of such wards under a like order of distribution.

To what this act shall apply.

[Approved March 15, 1861.]

#### Chapter 37.

An act to punish certain offences.

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

Any person who shall unlawfully, wilfully, and with intent to injure the owner, take and carry away any saddle horse, or any horse, harnessed or attached to any vehicle, and standing in any highway or other place, is guilty of a misdemeanor and shall be punished by a fine not exceeding one hundred dollars, or imprisonment in the county jail not more than three months.

Unlawfully taking any horse standing in any highway, &c:

-how punished.

[Approved March 15, 1861.]

#### Chapter 38.

An act concerning taxes.

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

Sect. 1. Money or personal property loaned or passed into the hands or possession of another by any person residing in this state secured by an absolute deed of real estate, shall be taxed to the grantee, the same as in case of a mortgage, notwithstanding the land shall be taxed to the granter or other person in possession.

Real estate by absolute deed given to secure money, &c.

Sect. 2. This act shall take effect when approved by the governor.

[Approved March 15, 1861.]