

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-THIRD LEGISLATURE

OF THE

STATE OF MAINE.

1874.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
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1874.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1874.

CHAP. 257.**Chapter 257.**

An act additional to section eighty-six of chapter three hundred and seven of the public laws of eighteen hundred and sixty-five, relating to armories for military companies.

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

Sec. 86, laws
1865, amendment
of.

Town or city
armories, com-
pensation for rent
of.

Section eighty-six of the public laws of the year eighteen hundred and sixty-five is hereby amended by adding to said section the following: 'and a reasonable compensation for rent of one such armory or place of deposit, not exceeding the sum of one hundred dollars per annum, may be allowed to the town or city so furnishing such armory or place of deposit, and paid from the state treasury.'

Approved March 4, 1874.

Chapter 258.

An act relating to taxation of railroad companies.

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

Return of railroad
companies.

—to contain
length of line and
assessed value of
depots, &c.

Valuation of cor-
porate franchise,
how determined.

—property sub-
ject to local
taxation to be
deducted.

—when railroads
extend beyond
limits of the state,
how determined.

SECT. 1. Every railroad company, incorporated under the laws of this state, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under the oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of so much of its line as is within the state, and the assessed value in each town of its depots and other property taxed by municipalities.

SECT. 2. The governor and council shall ascertain the true market value of the shares of each railroad corporation in this state, and shall estimate therefrom the fair cash valuation of all of said shares, constituting the capital stock of such corporation on the first day of April next preceding, which shall be taken as the true value of its corporate franchise for the purposes of this act. From this valuation shall be deducted the value of the real estate and other property of the corporation which is actually subjected to local taxation, as ascertained from the returns or otherwise; and in the case of railroad companies the lines of which extend beyond the limits of this state, there shall also be deducted such portion of the whole valuation of their capital stock ascertained as aforesaid, as is proportional to the length of that part of their lines lying without the state.

CHAP. 259.

SECT. 3. Every railroad corporation embraced in section one of this act, shall annually pay a tax of one and one half per cent. upon its corporate franchise, as determined in the preceding section. Such tax shall be assessed by the governor and council on or before the first day of May of each year; and upon such assessment being made, the secretary of state shall certify the same to the state treasurer, who shall thereupon notify the several companies thereof, and the tax so assessed shall be in lieu of all taxes on shares in the said railroad corporation as heretofore required by law, and no tax shall be assessed by municipal authorities on any shares therein for municipal or other purposes. Said tax to be paid, one half on or before the first day of July then next, and one half on or before the first day of January then next. Any corporation neglecting to make returns according to provisions of this act, shall forfeit fifty dollars per day for every day's neglect so to do, to be recovered by an action of debt, brought in the name of the state; and in case of such neglect, the governor and council shall proceed to make the assessment of tax prescribed herein, on such valuation as they may think just, with such evidence as they may be able to obtain; and from such assessment there shall exist no right of appeal on the part of the company failing to make the returns as aforesaid. And if any corporation fails to pay the tax required by this act, the state treasurer may forthwith commence an action of contract, in the name of the state, for the recovery of the same with interest.

Tax, rate of.

—how assessed.

—to be certified to state treasurer.

—notice of, to companies.

—in lieu of all other taxes.

—when to be paid.

Neglect to make returns, penalty for.

—in case of, assessment how made.

Assessment, no appeal from.

Non-payment of tax, proceedings in case of.

SECT. 4. When such tax is paid, it shall be the duty of the state treasurer to credit to each town in which shareholders resided on the first day of April preceding, such proportion of said tax as the number of shares owned in said town bears to the whole number thereof, the remainder to be retained for the use of the state.

Tax, certain portion of, to be credited to towns.

—remainder to be retained by the state.

SECT. 5. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed, and this act shall take effect when approved.

Inconsistent acts repealed.

Approved March 4, 1874.

Chapter 259.

An act additional to chapter twenty-four of the revised statutes respecting liability of railroads for paupers.

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

Any railroad corporation or steamboat company which brings into this state any pauper, knowing him to be such, shall cause

paupers brought into this state by railroad or steam-