

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1843.

AUGUSTA:

WM. R. SMITH & Co., PRINTERS TO THE STATE.



1843.

TWENTY-THIRD LEGISLATURE.

No. 36.]

[SENATE.

A N A C T

IN RELATION TO

RAIL ROADS IN THIS STATE.

[WM. R. SMITH & Co....Printers to the State.]

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
FORTY-THREE.

AN ACT providing for the taxing of Rail roads and Rail
road property in this State.

*Be it enacted by the Senate and House of Representa-
tives in Legislature assembled*—as follows :

SECTION 1. All the real estate and personal prop-
erty of any rail road company, heretofore incorporat-
ed, or which may be hereafter incorporated in this
State, shall be held and deemed real estate for the
purpose of taxation, and shall be taxed in the several
cities, towns and plantations where such rail road and
rail road property may be situated.

SEC. 2. Each and every such rail road corporation
shall keep one agent in this State, whose duty it shall
be, on or before the first day of May, in the year of
our Lord one thousand eight hundred and forty-three,
to furnish the assessors of each city, town and plan-
tation through which any such rail road may pass,
with a certificate attested by his oath, stating the length
of such rail road in such city, town or plantation.
Also the expense of making such rail road, together

10 with the costs of depots and lands taken for, and dam-
11 ages awarded in consequence of such rail road through
12 such city, town or plantation. Also the then relative
13 value that the whole of such rail road and rail road
14 property bear to the cost thereof. And it shall further
15 be the duty of each such agent annually, on or be-
16 fore the first day of May, to furnish the assessors afore-
17 said with a like attested certificate stating the then
18 relative value of such rail road and rail road property
19 to the cost thereof.

SEC. 3. The assessors of each city, town and plan-
2 tation, through which any such rail road may pass,
3 shall assess all taxes thereon, as on other real estate,
4 and a lien shall be had on all such rail road property,
5 or any part thereof for all taxes assessed thereon, and
6 in the same manner as on other real estate.

SEC. 4. All acts and parts of acts inconsistent with
2 this act be and the same are hereby repealed.

AMENDMENT PROPOSED BY MR. INGALLS.

Strike out all after the enacting clause, and insert :

SECTION 1. It shall be the duty of the agent of
2 any incorporated rail road within this State, to file
3 with the State Treasurer, a certificate, under oath, on
4 the first day of May in each year, of the then par
5 value of such rail road, lying within this State, to-
6 gether with the just par value of any real estate be-
7 longing to any such corporation, the depots and other
8 property, belonging thereto and making part of the
9 corporate property of said rail road corporation, de-
10 signating what part of such value is within the limits
11 of any town in this State, viz :—what length of road,
12 number and value of depots, and other corporate
13 property. And it shall be the duty of every such rail
14 road corporation to keep at all times within this State,
15 a duly authorized agent for the purposes aforesaid.

SEC. 2. It shall be the duty of the State Treasurer
2 to enter the value of any rail road, and such other
3 property belonging thereto, in a book kept for the
4 purpose, as it existed on the first day of May ; and
5 he shall assess on each rail road corporation one
6 fourth of one per cent. upon the value so returned,
7 and a lien shall [be] had upon all the property so cer-
8 tified and returned, as upon real estate for the collec-
9 tion of taxes by this laws of the State. And the said

10 rail road shall be held liable to the State for the sum
11 assessed upon such road, depots and other corpo-
12 rate property, together with costs, charges and inter-
13 est, as hereinafter provided.

14 And it shall be the duty of the State Treasurer to
15 issue his warrant to said rail road agent, requiring him
16 to pay into the Treasury of State, the sum so ordered
17 and assessed upon such rail road, within months ;
18 and in case said sum is not so paid, within the term
19 aforesaid, the said rail road, and other corporate
20 property belonging thereto, shall be conditionally for-
21 feited to the State. In case the assessment aforesaid
22 be not paid as required by this act, the State Treas-
23 urer shall, on the expiration of said term of
24 months, advertise the same in the newspaper printed
25 by the printer for the State, weeks successively.

SEC. 3. Any rail road corporation, by their agent,
2 may at any time within years, redeem said rail
3 road and other corporate property, by paying into the
4 State Treasury the sum so assessed, together with al-
5 intervening costs and charges, and interest at the rate
6 of per cent. per annum, from the date of the
7 first advertisement. And if not paid within said term
8 of years, the said rail road shall become and be
9 the property of the State.

SEC. 4. The State Treasurer shall put to the credit
2 of each and every town in this State through which
3 any rail road does now or may hereafter pass
4 per centum of the sum so ordered and assessed upon

5 such road per mile, according to the number of miles
6 of road within each town, in payment of so much of
7 the State tax set to such town. And the State Treas-
8 urer is hereby directed so soon as may be, to send
9 his certificate to the town treasurer of such town of
10 the amount so credited to such town, and this certifi-
11 cate shall be conclusive evidence of the payment of
12 so much of the State tax charged to any such town
13 for the time being.

AMENDMENT PROPOSED BY MR. MERRITT.

SEC. 4. The assessors of each such city, town and
2 plantation, as soon as they shall receive a statement
3 of the value of such rail road and rail road property
4 from the agent thereof, shall forthwith make out a
5 true and attested copy thereof, and shall forward the
6 same to the treasurer of State, who shall on the re-
7 ception thereof add the same to the valuation of such
8 city, town or plantation.

STATE OF MAINE.

IN SENATE, Feb. 24, 1843.

ORDERED: That 300 copies of the foregoing bill and proposed amendments be printed for the use of the Legislature.

ATTEST: **JERE HASKELL, Secretary.**