

MAINE STATE LEGISLATURE

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Sixty-Sixth Legislature.

HOUSE.

No. 151.

STATE OF MAINE.

RESOLVE in favor of the City of Augusta.

Resolved, That the treasurer of State be directed to pay
2 the city of Augusta the sum of two thousand and eighty-
3 two dollars and sixty-two cents the same being equitably
4 due said city in the distribution of the railroad tax for the
5 year eighteen hundred and ninety-one.

Amend resolve in favor of the city of Augusta, by adding the following :

Resolved, That the treasurer of State be directed to pay
2 the city of Augusta the sum of five hundred and twenty-
3 three dollars and forty-nine cents, the same being equita-
4 bly due said city on account of the apportionment of the
5 railroad tax for the year eighteen hundred and ninety-
6 one. That the treasurer of State in apportioning the
7 railroad tax for the year eighteen hundred and ninety-
8 three, be directed to deduct from the amount to be pro-
9 portioned to the several cities and towns the sum of five
10 hundred and twenty-three dollars and forty-nine cents,
11 and apportion the remainder to the cities and towns
12 entitled thereto in the manner provided by law.

STATEMENT OF FACTS.

In the year 1891, in the return of shareholders of the Maine Central Railroad Company, certain shares of stock belonging to the estate of a deceased citizen of the city of Augusta, which had not been settled or distributed to the heirs were returned as the property of the administrator, whose residence was stated to be out of the State, giving a business address as the town where the shares were owned. It subsequently appeared that the attention of the treasurer of the Maine Central Railroad Company was called to the error in the return by disinterested parties, but the necessary correction was not made until after the tax was apportioned for the year 1891, the city of Augusta having no notice of the error. The distribution, or apportionment was made upon the basis that the shares owned in the city of Augusta were non-resident shares. Had these shares been included in the apportionment as owned in the city of Augusta, as they justly should have been, Augusta's proportion of the tax would have been \$2,606.11. The exclusion of these shares, as being non-resident slightly increased the ratio, or percentage of apportionment by reason of which increase \$523.49 rightfully belonging to Augusta were apportioned to the other cities and towns where Maine Central Railroad stock was owned. Deducting this sum from the \$2,606.11 which Augusta would have received but for the error, there still remains in the State treasury \$2,082.49, not apportioned, to which the city of Augusta is clearly entitled, and which may be paid the city of Augusta without detriment to the cities and towns that have received from the State treasury \$523.49 of the tax that the city of Augusta ought in justice and equity to have received.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 17, 1893.

Reported by Mr. JOHNSON of Augusta, from Committee on Financial
Affairs, and ordered printed under joint rules.

W. S. COTTON, Clerk.