

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

HOUSE.

No. 311

STATE OF MAINE.

RESOLVE in favor of the town of Waldoboro.

Resolved, That the sum of two hundred and fifty dollars
2 (\$250) be paid to the treasurer of the town of Waldoboro to
3 reimburse said town for taxes improperly assessed for the
4 years 1904 and 1905 upon the schooner "Singleton Palmer."

STATEMENT OF FACTS.

Schooner Singleton Palmer was here on the stocks April 1, 1904. Launched about April 10, 1904. Taxed as material under construction. Tons, 2,859. Cost \$150,000 or more. Assessed for \$50,000.

Returned to state assessors as other property. The property being here in town of Waldoboro April 1, 1904. We the assessors of said town considered it taxable in town of Waldoboro. The schooner sailed about April 15, 1904, therefore, we, the assessors, could not assess the tax and commit the same before she sailed. The schooner left the state, therefore could not collect the tax. The selectmen consulted Judge Foster of Portland who gave his opinion it could not be collected, therefore the assessors abated the tax.

W. O. PITCHER,
Chairman of Assessors, 1904.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, February 27, 1907. **11**

Reported by Mr. BARROWS from Committee on Claims, and ordered
printed under joint rules.

E. M. THOMPSON, *Clerk.*