

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

SENATE.

No. 5

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND SEVEN.

AN ACT relating to the taxation of Railroads and Street
Railways.

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

Section 1. It shall be the duty of the state board of assess-
2 ors between the first day of April and the first day of May
3 in each year to appraise the said railroads and railways of the
4 state doing business in this state with their franchises, rolling
5 stock, road-bed and fixtures at their cash value and upon this
6 valuation to levy a tax of one per cent so as to make said tax
7 upon railroads and street railways as equal as may be to all
8 other property in the state of Maine and to file the tax so
9 levied upon each such corporation with the treasurer of state
10 who shall, on or before the fifteenth day of May, annually
11 give notice to the treasurer, president or superintendent of
12 each of said companies of the amount of tax levied on said
13 road.

Sect. 2. The appraisal of the property of said railroad companies shall embrace the roadways, franchises and rolling stock. The land, buildings and fixtures shall be taxed in towns or cities where situated as like property is taxed in said towns and cities where said property is situated.

Sect. 3. When a railroad or railroad extends beyond the limits of this state the state board of assessors shall appraise the road within the state and so much of the franchise and rolling stock as is owned or operated in the state as may belong to the company within the state.

Sect. 4. Said taxes shall be due and payable by said railroad companies to the treasurer of state, one-half thereof on the first day of July next after said assessment is made and the other half on the first day of October following. And if any railroad company fails to pay the tax required by this act the state treasurer shall forthwith commence an action of debt in the name of the state for the recovery of the same with interest at six per cent or may collect the same in any other manner as is now provided by law.

Sect. 5. Street railways are included in this act.

Sect. 6. The tax extended against any railroad company after the same shall become due shall become a lien upon all the property of said company prior to all other lien claims and demands whatsoever which lien may be enforced in any action in the name of the treasurer of the State in any court of competent jurisdiction against the property of said railroad property within the state as an entirety.

Sect. 7. The board of state assessors shall have access to all books and papers, deeds and documents on file in the office of the railroad corporations of the state for the purpose of ascertaining the value of the franchise, rolling stock and roadway of said railroad.

Sect. 8. Said board of state assessors shall have the power to summons witnesses by summons signed by a member of

3 said board and served in like manner as subpoena issued from
4 a court of record to compel witnesses to attend, give evidence
5 and produce books and papers.

Sect. 9. Any member of the board or the secretary thereof
2 is authorized to administer oath to witnesses.

Sect. 10. Any witness may be compelled by attachment
2 issued by any court having a seal upon a proper showing
3 that such witness has been duly summoned and has refused
4 to appear before said board.

Sect. 11. In case of the refusal of a witness to produce
2 books, papers, documents or deeds or to give evidence in mat-
3 ters material, such refusal shall be reported to the attorney
4 general of the state who shall forthwith institute proceedings
5 in the supreme court to compel such witness to testify or
6 produce books and papers and to punish him for refusal.

Sect. 12. The officer serving said summons shall be any
2 sheriff or deputy sheriff in the state who shall be paid the
3 same fees as in other cases to be paid by the state.

Sect. 13. Every railroad company in the state shall on the
2 first day of April of each year render to the state board of
3 assessors the amount of its railroad stock, the length of its
4 lines covered by the franchise and its gross earnings for the
5 year preceding and the name of the company and the place
6 of its principal office with the name of its officers with the
7 name and postoffice address of its president and superin-
8 tendent upon oath.

Sect. 14. All acts and laws formally executed inconsistent
2 with the above is hereby repealed and the act shall take effect
3 when approved.

STATE OF MAINE.

IN SENATE, January 14, 1907.

Presented by Mr. STAPLES of KNOX, and on motion by same senator
laid on table to be printed pending reference to Committee on Taxation.

F. G. FARRINGTON, *Secretary*.