

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 202

STATE OF MAINE.

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

AN ACT to amend Section 6 of Chapter 9 of the Revised Statutes, in relation to the taxation of real estate.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Amend subdivision II of Section six of chapter 2 nine of the Revised Statutes by inserting in line six of said 3 subdivision between the words "residence" and "Corporations," the following: "Also the real estate of all college 4 fraternities actually owned and occupied by said fraterni- 5 ties." So that said subdivision as amended shall read as 6 follows: 7

'II. All property which by the articles of separation is 9 exempt from taxation; the personal property of all literary

10 and scientific institutions; the real and personal property of
11 all benevolent and charitable institutions incorporated by the
12 State; the real estate of all literary and scientific institutions
13 occupied by them for their own purposes or by an officer
14 thereof as a residence; also the real estate of all college fra-
15 ternities actually owned and occupied by said fraternities.
16 Corporations whose property or funds in excess of their
17 ordinary expenses are held for the relief of the sick, the
18 poor, or the distressed, or of widows and orphans, or to bury
19 the dead, are benevolent and charitable corporations within
20 the meaning of this specification, without regard to the
21 sources from which such funds are derived, or to limitations
22 in the classes of persons for whose benefit they are applied;
23 but so much of the real estate of such corporations as is not
24 occupied by them for their own purposes, shall be taxed in
25 the municipality in which it is situated. And any college
26 in this State authorized under its charter to confer the de-
27 gree of Bachelor of Arts or of Bachelor of Science, and
28 having real estate liable to taxation, shall, on the payment
29 of such tax and proof of the same to the satisfaction of the
30 governor and council be reimbursed from the State treasury
31 to the amount of tax so paid; provided, however, that the
32 aggregate amount so reimbursed to any college in any one
33 year shall not exceed fifteen hundred dollars; and pro-
34 vided, further, that this claim for such reimbursement shall
35 not apply to real estate bought by any such college after April
36 twelve, eighteen hundred and eighty-nine.'

STATE OF MAINE.

IN SENATE,

February 16, 1909.

Presented by Mr. KNOWLTON of Piscataquis and on motion by Mr. STAPLES of Knox tabled for printing.

F. G. FARRINGTON, *Secretary*.