

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1845.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840,  
and March 16, 1842.  
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1845.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1845.

Chapter 159.

AN ACT concerning the assessment of taxes.

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

SECT. 1. A poll tax shall be assessed upon every male inhabitant of this state above the age of twenty-one years, whether a citizen of the United States or an alien, in the manner provided by law unless he is exempted therefrom by the provisions of this act. Poll tax.

SECT. 2. All real property within this state, all personal property of the inhabitants of this state, and all personal property hereinafter specified of persons not inhabitants of this State shall be subject to taxation in the manner provided in this act. All real and personal property taxable.

SECT. 3. Real estate shall for the purposes of taxation, be construed to include all lands within this state and all buildings and other things erected on or affixed to the same. *Provided, however,* that the track of any rail road belonging to any rail road company incorporated by this state, where it is not otherwise provided in the charter incorporating the same, shall not be deemed real estate, but the land on which any track is constructed shall be deemed real estate, unless otherwise provided in the charter and regarded as non-resident property for the purposes of taxation, and taxed according to its just value. Construction of the term real estate.

SECT. 4. Personal estate shall for the purposes of taxation be construed to include all goods and chattels, moneys and effects, wheresoever they may be—all ships and vessels,—whether at home or abroad—all obligations for money or other property; money at interest and debts due the persons to be taxed, more than they are owing—all public stocks and securities—all shares in moneyed corporations, whether within or without the state—all annuities payable to the person to be taxed when the capital of such annuity is not taxed in this state—and all other property, included in the last preceding state valuation for the purposes of taxation. —of personal estate.

SECT. 5. The following property and polls shall be exempted from taxation, namely: Property exempted from taxation.

First—The property of the United States and of this state.

Second—The real and personal property of all literary, benevolent, charitable and scientific institutions incorporated by this state.

Third—The household furniture of each person not exceeding two hundred dollars to any one family, and also his wearing apparel farming utensils and mechanics' tools necessary for carrying on his business; also musical instruments not exceeding in value fifteen dollars to any one family.

Fourth—All houses of religious worship and the pews and fur-

CHAP. 159.

niture within the same (except for parochial purposes) and all tombs and rights of burial.

Fifth—All mules, horses, neat cattle, swine and sheep, less than six months old.

Sixth—The polls and estates of all indians; and the polls of persons under guardianship.

Seventh—The polls and estates of all persons who by reason of age, infirmity and poverty may in the judgment of the assessors be unable to contribute towards the public charges.

Eighth—The polls and estates of inhabitants of islands on which there are no highways, may be exempted from the highway tax at the discretion of the city, town or plantation to which they belong.

Poll tax, on whom assessed.

SECT. 6. The poll tax shall be assessed on each taxable person in the place where he shall be an inhabitant on the first day of May in each year. *Provided, however,* that no person shall be considered an inhabitant of a place on account of his residing there as a student in a literary seminary.

Proviso.

Taxes on real estate, how assessed.

SECT. 7. All taxes on real estate shall be assessed in the city, town or plantation where the estate lies, to the person who shall be the owner or in possession thereof on the first day of May in each year. And in cases of mortgaged real estate the mortgagor shall for the purposes of taxation be deemed the owner until the mortgagee shall take possession, after which the mortgagee shall be deemed the owner.

Real estate mortgaged, how taxed.

Tax on real estate to be divided between landlord and tenant, unless, &c.

SECT. 8. When a tenant paying rent for real estate shall be taxed therefor he may retain out of his rent the one half the taxes paid by him, and when a landlord is assessed for such real estate he may recover the one half of the taxes paid by him and his rent in the same action against the tenant, unless there be an agreement to the contrary.

Personal property, to whom taxed, except, &c.

SECT. 9. All personal property whether within or without this state, shall, except in the cases enumerated in the following section, be assessed to the owner in the town where he shall be an inhabitant on the first day of May in each year.

Excepted cases above referred to.

SECT. 10. The excepted cases referred to in the preceding section are the following, namely:

First—All goods, wares and merchandize, all logs, timber, boards and other lumber, or any stock in trade, including stock employed in the business of any of the mechanic arts in any city, town or plantation within this state other than where the owners reside, shall be taxed in such city, town or plantation if the owners occupy any store, shop, mill or wharf therein, and shall not be taxable where the owners reside.

Secondly—All machinery employed in any branch of manufacture and all goods manufactured or unmanufactured belonging to any corporation, and all real estate belonging to any corporation, shall be assessed to such corporation in the town or other place where such real estate or machinery and goods are situated or employed: and in assessing the stockholders for their shares in any such corporation, their proportional part of the value of such machinery, goods and real estate, shall be deducted from the value of such shares.

Thirdly—All mules, horses, neat cattle, sheep and swine, shall be taxed in the town where they are kept on the first day of May in each year, to the owner or person who has them in possession at that time. *Provided* that all such animals, which may be in any other town than that in which the owner or possessor resides, for the purpose of pasturing, or any other temporary purpose, on said first day of May, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which may be out of the state, or in any unincorporated place within the state on said first day of May for any purpose whatever, and being owned by, or in charge and possession of any person residing in any incorporated city, town or plantation in this state, shall be taxed to such owner or possessor in the city, town or plantation where he resides.

Fourthly—All personal property belonging to minors under guardianship, shall be assessed to the guardian in the place where he is an inhabitant; and the personal property of all other persons under guardianship shall be assessed to the guardian in the town where the ward is an inhabitant.

Fifthly—All personal property held in trust by any executor, administrator or trustee, the income of which is to be paid to any married woman or other person, shall be assessed to the husband of such married woman, or to such other person, respectively, in the place of which he is an inhabitant. But if such married woman, husband or other person reside out of the state, the same shall be assessed to such executor, administrator or trustee, in the place where he resides.

Sixthly—Personal property placed in the hands of any corporation as an accumulating fund, for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit the same is accumulating if within the state, otherwise to the person so placing it, or his executors or administrators, until a trustee shall be appointed to take charge of such property or the income thereof—then to such trustee.

CHAP. 159.

Seventhly—The personal property of deceased persons which shall be in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased person last dwelt until they shall give notice to the assessors that said property has been distributed and paid over to the persons entitled to receive it.

Eighthly—All property held by any religious society as a ministerial fund shall be assessed to the treasurer of such society ; and if it be real estate, it shall be assessed in the town where it is situated ; and if it consists of personal property, it shall be assessed in the town where such society usually hold their meetings.

Capital stock of incorporated companies invested in banks, &c., to be taxed to stockholders.

SECT. 11. When any insurance or other incorporated company is or shall be required by law to invest its capital stock or any part thereof in the stock of any bank or banks, or other corporation in this state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their respective shares in the capital stock of said company.

Personal property mortgaged, how taxed.

SECT. 12. When personal property is mortgaged or pledged, it shall for the purposes of taxation, be deemed the property of the party who has it in possession.

Real estate of deceased persons, how taxed.

SECT. 13. The undivided real estate of any deceased person may be assessed to the heirs or devisees of such person without designating any of the heirs or devisees by name, until they have given notice to the assessors, of the division of the estate and the names of the several heirs or devisees. And each heir or devisee shall be liable for the whole of such tax, and shall have a right to recover of the other heirs or devisees their respective portions thereof when paid by him, and in an action for that purpose, the undivided shares of such heirs or devisees in the estate upon which such tax has been paid, shall be liable to be taken on execution whether at the time the same belongs to the defendants in said action or otherwise.

Partners in business, how taxed.

SECT. 14. Partners in mercantile or other business, whether residing in the same or different towns, may be jointly taxed under their partnership name in the town where their business is carried on, for all the personal property enumerated in paragraph first of section ten of this act, employed in such business ; and if they have places of business in two or more towns, they shall be taxed in the several towns for the portion of property employed in each town respectively. And said partners shall be jointly and severally liable for such tax.

Duty of treasurer to issue warrants.

SECT. 15. Whenever a state tax shall be ordered by the legislature, the treasurer of the state shall forthwith send his warrants,

directed to the mayor and aldermen, selectmen or assessors, of each city, town or plantation, or other place, in this state, requiring them to assess upon the polls and estates of each such city, town, plantation, or other place, its proportion of such state tax, and the amount of such proportion shall be stated in such warrant.

SECT. 16. The treasurer in his warrant shall require the said mayor and aldermen, selectmen and assessors, respectively to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his or her possession, as executor, administrator or trustee, and also insert in such list the number of acres of land which they have assessed to each non-resident proprietor, and the value at which they have estimated the same, and such list or lists when completed and signed by them or the major part of them to commit to the collector or collectors, constable or constables, of such city, town, plantation, or other place, respectively, with their warrant or warrants, in due form of law, requiring them to collect and pay the same to the treasurer of the state, at such time as the legislature, in the act authorizing such tax, shall direct the same to be paid. And also to return a certificate of the name or names of such collector or collectors, constable or constables, together with the amount committed to each to collect, one month at least before the time at which said collectors or constables are required to pay in such tax.

Substance of treasurer's warrants.

SECT. 17. In the assessment of all state, county, town, plantation, parish or society taxes, the assessors of each city, town, parish, society or other place, within this state, shall govern themselves by the rules contained in this act, and such parts of the fourteenth chapter of the revised statutes as are not inconsistent with the provisions hereof (excepting in parishes and societies where a different provision for assessing their taxes is made by law,) and shall assess on the taxable polls therein one eighth part of the whole amount of the tax that shall be assessed, and if by such proportion the state, county and city, town or plantation taxes, exclusive of highway taxes, to be paid by the polls, shall in any city, town or plantation, exceed one dollar to each poll, it shall be reduced to that sum; and the same rule shall be observed in the assessment of highway taxes, and the residue of such taxes they shall assess on the estates within such city, town, plantation, parish, society, or other place, respectively, according to the value thereof.

Regulations to be observed by assessors in the assessment of taxes.

SECT. 18. The county commissioners in their respective counties, when duly authorized to assess a county tax, shall apportion the

Assessment of county tax.

CHAP. 160.

same on the polls and estates of the several cities, towns, plantations and other places therein, as fixed by the then last state valuation, in the proportion provided in the seventeenth section of this act.

Inconsistent acts and parts of acts repealed.

SECT. 19. All acts and parts of acts inconsistent with this act are hereby repealed and all reference in any existing statute to the annual tax act shall as to all taxes hereafter to be assessed be taken to be a reference to this act.

To take effect after approval.

SECT. 20. This act shall take effect and be in force from and after its approval by the governor.

[Approved April 5, 1845.]

Chapter 160.

AN ACT to amend section eight of chapter eleven of the revised statutes.

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

Eastern registry of deeds in the county of Lincoln enlarged.

SECT. 1. From and after the passage of this act Matinicus plantation and the Muscle Ridge islands shall be annexed to and compose a part of the eastern registry of deeds district, in the county of Lincoln.

Former records valid.

SECT. 2. All records of deeds or conveyances of lands or other real estate situate in the said plantation or upon the said Muscle Ridge island, which may have been made in the registry of deeds in the aforesaid eastern district, are hereby declared and made valid.

Contrary provisions repealed.

SECT. 3. All acts and parts of acts contrary to the provisions of this act, are hereby repealed ; and this act shall take effect from and after its approval by the governor.

[Approved April 5, 1845.]

Chapter 161.

AN ACT for the relief of bail in criminal cases.

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

On forfeiture of recognizance in criminal cases—bail may be discharged in certain cases.

Whenever there is a forfeiture of a recognizance in a criminal case, the bail may surrender the principal in court at any time before final judgment on scire facias, and deliver him to the order of