

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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AUGUSTA:

WM. T. JOHNSON, PRINTER TO THE STATE.

1845.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1845.

CHAP. 164.

Chapter 164.

AN ACT in addition to the nineteenth chapter of the revised statutes.

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

Enlargement of provisions of ch. 19, R. S.

When the owners who may not be applicants, shall refuse or neglect to designate another justice of the peace of the county, as provided by the ninth section of chapter nineteen, of the revised statutes, the said justice may be appointed by the justice of the peace and quorum applied to and selected, as provided in the eighth section of said chapter ; and the said justices shall thereupon exercise all the powers and duties conferred by the said chapter or any act in addition thereto.

[Approved April 5, 1845.]

Chapter 165.

AN ACT providing for the taxing of rail roads and rail road property in this state.

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

Real estate of rail road corporations, estimated and taxed as other real estate.

SECT. 1. All the real estate of any rail road company heretofore incorporated or which may be hereafter incorporated in this state, shall be taxable to said corporation by the several cities, towns and plantations in which said real estate may lie, in the same manner as the lands and other property owned by private persons, and shall, in the valuation list, be estimated like other real estate of the same quality and value in such city, town, or plantation : provided however, that the track of any rail road belonging to any rail road company incorporated by this state, and the land on which any rail road track is, or may be constructed, shall not be deemed real estate.

Proviso.

Shares deemed personal estate.

SECT. 2. The shares of the respective stockholders in any rail road company in this state, shall be deemed personal estate, and shall be taxable as such to the owners in the places where they reside.

Regular account of disbursements, expenditures, and receipts to be kept.

SECT. 3. All rail road corporations, unless it is otherwise provided in their charter, shall keep in a book for that purpose, a regular account of all their disbursements, expenditures and receipts ; and the books of said corporation shall at all times be open to the inspection of the governor and council, and at the expiration of every year the treasurer of every such corporation shall make an

—to be open to inspection of governor and council.