

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

# ACTS AND RESOLVES

PASSED BY THE

## FORTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE.

1867.

---

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

---

AUGUSTA:  
STEVENS & SAYWARD, PRINTERS TO THE STATE.  
1867.

---

PUBLIC LAWS

OF THE

STATE OF MAINE.

1867.

---

SECT. 38. The loan created shall first be approved by a majority of the stockholders, at a meeting called to consider the propriety of borrowing the proposed sum of money.

CHAP. 126.

Loans to be approved by stockholders.

SECT. 39. This act shall take effect when approved by the governor.

Approved February 28, 1867.

### Chapter 126.

An act providing for the taxation of the property and stock of national banks and banking associations in the State of Maine.

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

SECT. 1. All real estate in this state, owned by any national bank or banking association, shall be taxed in the place where the property is situated, to said bank or banking association, for state, county and municipal taxes according to its value, as other real estate is taxed.

Real estate of national banks or banking associations, where taxed.

SECT. 2. All shares in the stock of any national bank or banking association, established in this state under the authority of acts of congress, shall be included in the valuation of and assessed to the persons or bodies corporate owning the same, in the place where such bank or banking association is located, at the same rate that shares in banks, organized under the authority of this state, may be therein assessed, or at the same rate as other monied capital in the hands of individual citizens therein is assessed, in case no shares of any bank organized under the authority of this state shall be therein taxed, and the taxes thus assessed shall be collected in like manner as other taxes, except as hereinafter provided.

Shares in such banks, how assessed.

SECT. 3. It shall be the duty of the assessors of any city or town in which any national bank or banking association is located, annually to inspect the list of names and residences of all the shareholders in every such bank or banking association in their respective cities and towns, and the number of shares held by each on the day at which, by law, taxes are required to be assessed; and to assess upon the shares held by each shareholder, the tax hereinbefore provided for, and to make and deliver or forward by mail immediately thereafter to the assessors of the respective cities or towns where said shareholders reside, if in this state, and in a city or town other than where such bank or association is located, a certificate under their hands of the taxes so assessed, upon which shall be stated the residence of the persons or the place of business of the corporation to whom the same are assessed, the number and value of the shares taxed to each, and the rate per centum of said tax.

Duty of assessors.

Certificate of assessors in place where such bank is situated.

## CHAP. 126.

Duty of assessors on receiving such certificate.

SECT. 4. Upon receiving such certificate, it shall be the duty of the assessors of the towns so receiving them, as soon thereafter as may be, to issue their warrant for the collection of the same, in like manner as is provided by law for the commitment of other taxes, and the collector shall proceed to collect the same, and when collected to pay the same to the treasurer of his town for the use of said town, and in order thereto, shall have the same power and be subject to the same duties and liabilities for the collection of these taxes, as are now provided by law for the collection of other taxes in this state; *provided nevertheless*, that before issuing said warrant, said assessors shall compute what the taxes upon said shares would have been if assessed in such town, and if the same exceeds the sum so computed, the excess shall be deducted from the respective assessments as made, and only the balance remaining shall be committed to the collector as aforesaid for collection.

Value of shares to be omitted from valuation.

SECT. 5. Assessors of places in which any national bank or banking association is located, for the purpose of ascertaining the rate at which taxes shall be assessed, shall omit from the valuation upon which the rate is to be based, the value of all shares owned by residents of this state in cities and towns other than where said bank or banking association is located, and no tax of any city or town shall be invalidated by reason of any excess of the amount thereof over the amount to be raised in consequence of the provisions of this act.

Compensation of assessors for certificate, &c., and liability for neglect of duty.

SECT. 6. The assessors for making the assessment and certificate thereof hereinbefore provided for, shall be entitled to receive one dollar for each certificate, and twenty-five cents additional for each person or corporation so assessed and named therein, to be paid by the town to which such certificate is delivered or sent as aforesaid, and for any wilful neglect of the duty imposed upon them by this act, said assessors shall be liable to the town injured thereby in an action of the case.

Public laws of 1863, chap. 193, sects. 3 & 4, applicable to national banks and banking associations.

SECT. 7. The provisions of sections three and four of chapter one hundred and ninety-three of the public laws of eighteen hundred and sixty-three, entitled "an act to provide for taxing bank stock," approved March twenty-third, in the year of our Lord eighteen hundred and sixty-three, shall apply to all national banks and banking associations established in this state under the acts of congress.

When and upon what conditions this act takes effect.

SECT. 8. This act shall take effect and be in force on the thirtieth day of March in the year of our Lord one thousand eight hundred and sixty-seven; *provided however*, that if the justices of the supreme judicial court shall, in their answer to the interrogatories proposed to them in an order passed, or which may be passed during the present session of the legislature by either branch there-

of, declare that the taxes assessed by state law on the shares of national banking associations cannot be applied to the use and benefit of the town where the shareholders reside, if in a town other than where the bank is located, and that the provisions of this act providing therefor are inconsistent with any existing law of congress, and shall file said answer with the secretary of state before the thirtieth day of March in the year one thousand eight hundred and sixty-seven, then sections three, four, five and six of this act shall not take effect.

Approved March 1, 1867.

### Chapter 127.

An act to provide for the inspection of petroleum and coal oils and burning fluids, and to regulate the manufacture and sale thereof.

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

SECT. 1. In every city and town in this state containing two thousand inhabitants or more, the mayor and aldermen or the selectmen shall, on or before the first day of May annually, appoint one or more persons to be inspectors of petroleum and coal oils and burning fluids, who shall be sworn to the faithful discharge of their duties. And it shall be their duty, when requested, to inspect such oils and burning fluids, by applying the fire test with some accurate instrument, to ascertain the igniting or explosive point thereof in degrees of Fahrenheit's thermometer; and they shall cause every vessel or cask thereof by them so inspected to be plainly marked by the name of such inspector, the date of inspection, and the igniting or explosive point of the contents thereof.

Inspectors of petroleum, &c., to be appointed in towns of 2,000 inhabitants or more.

Duties of such inspectors.

SECT. 2. Whenever any cask or vessel of such oil or fluid will not bear the fire test of at least one hundred and twenty degrees Fahrenheit without ignition or explosion, the same shall be marked as aforesaid, and shall also be marked—UNSAFE FOR ILLUMINATING PURPOSES. And if any inspector shall knowingly put false marks upon any such casks or vessels of such oils or fluids inspected by him, he shall be punished by a fine of not exceeding five hundred dollars, or by imprisonment for the term of six months in the county jail.

What casks shall be marked unsafe for illuminating purposes.

Penalty if inspector knowingly affixes false marks.

SECT. 3. Every person and corporation engaged in manufacturing, in any city or town in this state, any such petroleum or coal oil or burning fluid, shall cause every cask or other vessel thereof to be inspected and marked as aforesaid, by a sworn inspector. And if any person, or the agent or the officer of any corporation,

Manufacturers required to cause inspection and casks, &c., to be marked.