

# 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

OF THE

FIFTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE.

1878.

---

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
February 18, 1840, and March 16, 1842.

---

AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1878.

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE.  
1878.

---

**Chapter 46.**

CHAP. 46.

An act relating to apprenticing of Boys in Reform School.

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

It shall be the duty of the superintendent of the state reform school, with advice of the trustees, to prepare from time to time, and as often as once in six months, a list of all boys under his charge who are suitable by age and good behavior to apprentice to farming, mechanical trade or other useful occupation, and furnish such list for publication in such papers of the state as will insert the same free of charge, to the end that boys in the school may be placed in good homes as soon as they show themselves worthy of them.

Superintendent of reform school to prepare list of boys to apprentice.

Approved February 19, 1878.

**Chapter 47.**

An act to amend section thirty of chapter six of the Revised Statutes, relating to taxation of corporate property.

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

Section thirty of chapter six of the revised statutes, is hereby amended by inserting in the second line, after the word "manufacturing," the words, 'mining and smelting,' so that said section, when amended, shall read as follows :

Sec 30, ch. 6, R. S., amended.

'SECT. 30. The buildings, lands, and other property of manufacturing, mining and smelting corporations, made personal property by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for the payment of such tax, and it may be sold for the payment thereof, as in other cases; and the shares of the capital stock of such corporations shall not be taxed to their owners.'

Property of manufacturing, mining and smelting corporations, how and where taxed.

—lien for collection.

—shares.

Approved February 19, 1878.