

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-NINTH LEGISLATURE

OF THE

STATE OF MAINE.

1880.

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

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AUGUSTA:  
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1880.

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PUBLIC LAWS  
OF THE  
STATE OF MAINE.  
1880.

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## Chapter 248.

An act relating to Amendments to the Constitution.

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

Method of voting for constitutional amendments.

Whenever any constitutional amendment is submitted to the people for adoption, a ballot box shall be provided at every poll or voting place in the state, in which the ballots or votes for or against every such proposed amendment, shall be deposited separately from all other ballots or votes, and said ballot boxes shall be provided as at other elections.

Approved March 19, 1880.

## Chapter 249.

An act relating to the Taxation of Railroads.

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

Railroads to be appraised and taxed.

SECT. 1. It shall be the duty of the governor and council, between the first day of April and the first day of May in each year, to appraise the several railroads in this state, with their franchises, rolling stock and fixtures, at their cash value, and upon this valuation to levy a tax of one per centum so as to make said tax equal as near as may be to the taxes of all kinds upon other property, through which said roads may extend, and to file the amount levied upon each of said corporations with the treasurer of state, who shall on or before the fifteenth day of May annually, give notice to the treasurer, president or superintendent of each of said companies, of the amount of said tax levied upon each road.

What the appraisal shall embrace.

SECT. 2. The appraisal of the property of said railroad companies shall embrace only the road-ways, rolling stock and franchises. The land, buildings and fixtures outside of said road-ways shall be taxable in the towns where situated, as other property.

How appraised, when part of line is out of state.

SECT. 3. Where a railroad extends beyond the limits of this state, the governor and council shall appraise the road within this state, and so much of the franchise and rolling stock as may belong to the company within the state.

When taxes are due and payable.

SECT. 4. Said taxes shall be due and payable by said railroad companies to the treasurer of state, one-half thereof on

the first day of July next after said assessment is made, and the other half on the first day of October following. And if any corporation fails to pay the tax required by this act, the state treasurer may forthwith commence an action of debt in the name of the state, for the recovery of the same, with interest, or may collect the same in such other manner as is now provided by law.

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State treasurer  
may commence  
action for  
recovery.

SECT. 5. This tax shall be in lieu of all taxes on the shares of any railroad company; and when said tax is paid into the state treasury, it shall be the duty of the state treasurer to credit to each town in which shares in any road so assessed were owned on the first day of April preceding, such proportion of said tax as such shares bear to the whole number of shares of such railroad company.

Tax to be in lieu  
of tax on shares.

Proportion to be  
refunded to  
towns.

SECT. 6. All acts and parts of acts inconsistent with this act are hereby repealed; and this act shall take effect when approved.

Inconsistent acts  
repealed.

Approved March 19, 1880.