

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE.

1893.

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

AUGUSTA :
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1893.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1893.

of one per cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed twenty-two hundred and fifty dollars, the tax shall be equal to one-half of one per cent of the gross receipts; and so on increasing the rate of the tax one-quarter of one per cent for each additional seven hundred and fifty dollars of average gross receipts per mile or fractional part thereof, provided that the rate shall in no event exceed three and a quarter per cent, and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed one and three quarters per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.'

—proviso.

—railroads partly outside the state, tax upon, how ascertained.

SECT. 2. This act shall take effect when approved.

Approved February 24, 1893.

Chapter 167.

An Act to amend an act entitled "An Act to create a Board of State Assessors."

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

Section nine of chapter one hundred three of the public laws of eighteen hundred ninety-one, is hereby amended, so as to read as follows:

Sec. 9, ch. 103,
Pub. Laws,
1891, amended.

SECT. 9. Said state assessors shall visit officially every county in the state at least once in two years, and shall there sit such times and places as they may deem necessary to secure information to enable them to make a just and equal valuation of the taxable property in any place therein and to investigate charges of concealment of property liable to assessment. Said state assessors shall receive for such official

Shall hold sessions in every county of the state.

CHAP. 168

—traveling expenses shall be allowed.

—notice of sessions.

—town assessors required to attend meetings and answer questions.

—penalty if town assessors fail to attend meetings.

visits, in addition to their salaries, the amount actually paid by them for traveling expenses, said expenses to be allowed by the governor and council on properly itemized accounts. The state assessors shall give such public notice of said meetings as they deem proper, and shall give to each board of town assessors a notice by mail of the time and place of such meetings. Said board of town assessors or some member or members of each of them, shall attend said meeting, having with them the then last list or books giving the valuation of all taxable property in their respective towns. They shall answer under oath if required, such questions pertaining to the valuation of the property in their towns as the state assessors may put to them. Said meetings shall be under the general direction of the state assessors and governed by such rules of order as said state assessors shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the state assessors, shall be liable to pay the reasonable expenses of the state assessors or of any person or persons appointed by the state assessors, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Towns shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this act.'

Approved February 28, 1893.

Chapter 168.

An Act additional to chapter ninety of the Revised Statutes, relating to mortgages of Real Estate.

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

Sec. 5, ch. 90, R. S., amended.

Paragraph one of section five of chapter ninety of the revised statutes, is hereby amended by striking out the word "printed," in the first line of said paragraph, and inserting in lieu thereof the words 'published and printed in whole or in part,' so that said paragraph as amended, shall read as follows :

'I. He may give public notice in a newspaper published and printed in whole or in part in the county where the

Mode of fore-closing without possession.