

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.

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1893.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1893.

CHAP. 274

and town purposes, and to pay the same to treasurer of said town of , or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section one hundred and twenty-two of chapter six of the revised statutes, you will in all matters proceed as prescribed in section one hundred and twenty-two of chapter six of the revised statutes as fully as if the same were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this day of in the year of our Lord eighteen hundred and

Assessors.

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

Approved March 28, 1893.

Chapter 274.

An Act for the Taxation of the Loan and Building Associations.

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

Association re-
quired to make
semi-annual
returns.

--when made.

--penalty for
making
false returns.

--taxation of.

Taxes, how
assessed.

SECT. 1. Every loan and building association doing business in this state shall semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its secretary of its monthly capital dues paid in by its shareholders during the six months preceding each of said days, exclusive of withdrawals, fines, interest and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for willfully making a false return, the secretary forfeits not less than five hundred nor more than five thousand dollars. The treasurer of such association shall pay to the treasurer of state a tax on account of such dues, of one fourth of one per cent a year on the amount so returned.

SECT. 2. One-half of said tax shall be assessed on the amount so returned for the six months ending on the last

Saturday in April and the other half on the amount so returned for the six months ending on the last Saturday in October; and such tax shall be paid semi-annually, within ten days after the first Mondays in June and December.

SECT. 3. All capital dues of such associations are exempt from municipal taxation to the association or to the shareholder, but real estate owned by the association, not held as collateral security, may be taxed by the town in which the same is located.

Capital dues
exempt from
taxation.

SECT. 4. This act shall take effect when approved.

Approved March 28, 1893.

Chapter 275.

An Act to amend Section three of Chapter sixty-seven of the Revised Statutes, relating to Guardians.

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

SECT. 1. Section three of chapter sixty-seven of the revised statutes is hereby amended by striking out all between the word "father" in the third line, and the word "shall" in the fifth line thereof, and substituting in place thereof the words "if competent, otherwise the mother if competent" so that said section as amended, shall read as follows:

Sec. 3. ch. 67, R.
S. amended.

SECT. 3. Such guardian shall have the care and management of all his ward's estate and continue in office, until the ward is twenty one years of age, unless sooner lawfully discharged, but the father if competent, otherwise the mother if competent, shall have the care of the person and education of the minor; otherwise these duties devolve on the guardian; and in any case the judge may decree them to him if he deems it for the welfare of the minor, until his further order.

Powers over
minor's person
and property.

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

Approved March 28, 1893.