

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

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

AUGUSTA
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1909

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

Be it enacted by the People of the State of Maine, as follows:

Section 1. February twelfth, nineteen hundred and nine, is hereby declared to be a state and bank holiday, to be known as Lincoln day, and shall be observed by the schools of the state in a manner appropriate to the occasion.

February
12, 1909, to
be known
as
Lincoln day

Section 2. This act shall take effect when approved.

Approved February 2, 1909.

Chapter 4.

An Act respecting the place of taxation of Personal Property.

Be it enacted by the People of the State of Maine, as follows:

Specification one of section thirteen of chapter nine of the revised statutes is hereby amended, by inserting after the word "store" in the fourth line thereof the word 'storehouse,' so that said specification, as amended, shall read as follows:

Section 13,
chapter 9,
R. S.,
amended.

'1. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; provided, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, store-house, shop, mill, wharf, landing place or ship yard therein for the purpose of such employment.'

Taxation of
personal
property
used in cer-
tain ways.

Approved February 9, 1909.

Chapter 5.

An Act relating to Supplementary Assessments.

Be it enacted by the People of the State of Maine, as follows:

Section thirty-five of chapter nine of the revised statutes is hereby amended, by striking out the words "by mistake" wherever they occur in said section, so that the said section, as amended, shall read as follows:

Section 35,
chapter 9,
R. S.,
amended.

'Section 35. When any assessors, after completing the assessment of a tax, discover that they have omitted any polls or estate liable to be assessed, they may, during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such polls and estate their proportion of such tax according to the principles on which the assessment was made, certifying that they were omitted. Such supplemental assessments shall be committed to the collector

Supplemen-
tary assess-
ments may
be made, to
correct mis-
takes.