

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

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
KENNEBEC JOURNAL PRINT
1909

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

education of the child named in such complaint; the magistrate or judge to whom such complaint is made shall issue his warrant and cause such child to be brought before him, and notice to be given to its parents or parent, if any, for such length of time as the judge may see fit either by service in hand or publication in such manner as the judge may direct, and the judge may if he deems it necessary in his discretion continue the case for hearing, and if upon hearing it appears that the allegations of said complaint are true, and that it is suitable and proper that such child shall be supported and educated away from its parents or parent, he shall order it into the care and custody of such place or institution as is provided therefor by such town or city, or to such charitable institution or private person as he deems suitable, provided that such institution or person consents to receive, support and educate said child; but such order shall not extend beyond the time when such child arrives at the age of twenty-one years, if a male, or at the age of eighteen years if a female, and pending any such continuance of the case before hearing and after hearing and until such institution or person can be found, the magistrate or judge may in his discretion, if the circumstances appear to require it, order said child temporarily into the custody of any such agent so appointed, or of any such institution or suitable person consenting to receive said child, and the expense of the support of said child during such period until permanent provisions can be made therefor, in the manner above specified, shall be paid by the town in which said child resides, and said town may recover the amount thereof from the parents or parent of said child, if any, as provided in section fifty of this chapter. An appeal by the parents or parent, or the guardian or lawful custodian of said child or children shall be allowed as in other civil cases in the same court, and when the case is in the probate court no appeal bond shall be required of the appellant. In all cases where an appeal is taken the order or decree which is appealed from shall be in force until reversed.'

—judge may order child into care of suitable person or institution.

—support of child, how paid for.

—appeal by parents shall be allowed.

Approved March 16, 1909.

Chapter 80.

An Act to amend Section thirteen, paragraph two of Chapter nine of the Revised Statutes, relating to Taxation of Personal Property.

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

Section 1. The second paragraph of section thirteen of chapter nine of the revised statutes is hereby amended by

Paragraph 2, section 13, chapter 9, R. S., amended.

CHAP. 80

inserting after the word "personal property" in the first line the words 'including yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise,' also by inserting after the words "shall be taxed" in the sixth line the words, 'either to the owner if known or' and also by adding to said paragraph the following words 'the words vessels built, in the second line shall not be construed so as to include pleasure vessels or boats,' so that said paragraph as amended shall read as follows:

Personal property owned out of the state.

—exception.

—lien, in favor of persons paying tax.

—lien on the property taxed.

—remedy for paying more than proportion of tax.

—owners to furnish assessors where tanneries are located a sworn account of hides and leather on hand, April 1.

'Section 2. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise, which on the first day of each April is within the state and owned by persons residing out of the state or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state, when tanned shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, shop, mill, wharf, landing, shipyard or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections twelve, eighteen and nineteen of chapter ten. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the state, shall on or before the first day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned. The words "vessels built" in the third line shall not be construed so as to include pleasure vessels or boats.'