

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

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

one-quarter of one per cent for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, provided that the rate shall in no event exceed four per cent of such gross receipts.'

Section 3. Section forty-one of said chapter is hereby amended, so that said section as amended, shall read as follows:

Section 41,
chapter 8,
R. S.,
amended.

'Section 41. The excise tax collected under the six preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock, and its property; provided, however, that the land and buildings thereon owned by such corporation, association or person shall be taxed in the municipality in which the same is situated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or non-resident property.'

Tax shall
be in lieu of
all taxes.

Approved April 2, 1909.

Chapter 211.

An Act to amend Section seventy-eight of Chapter nine of the Revised Statutes, in relation to appeal from County Commissioners.

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

Section seventy-eight of chapter nine of the revised statutes, of Maine is hereby amended by inserting after the word "him" in the ninth line 'either party may appeal from the decision of said county commissioners to the supreme judicial court, under the same conditions that an appeal lies from the assessors to the supreme judicial court,' so that said section as amended, shall read as follows:

Section 78,
chapter 9,
R. S.,
amended.

'Section 78. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow costs to the town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for collection thereof against him, either party may appeal from the decision of said county commissioners, to the supreme judicial court, under the same conditions that an appeal lies from the assessors to the supreme judicial court.'

Appeal to
county com-
missioners
for abate-
ment of
taxes.

—proceed-
ings there-
on.

—appeal to
S. J. court.

Approved April 2, 1909.