

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

STATE OF MAINE

ENACTED BY THE

Seventy-Seventh Legislature

1915

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Seventy-Seventh Legislature

**1915**

[supplied from page 1 of volume]

license therefor from the State Board of Charities and Corrections, provided, that nothing in this section shall apply to any institution already under the supervision of the State Board of Charities and Corrections by the provisions of chapter one hundred ninety-six of the Public Laws of nineteen hundred thirteen.

Section 9. Section fifty of chapter sixty-one of the Revised Statutes is hereby amended so that the same shall read as follows:

Ch. 61, Sec.  
50, R. S.,  
amended.

'Section 50. Any town or county incurring expenses under the five preceding sections, or under section two of chapter one hundred twenty-three of the Public Laws of nineteen hundred five as amended by section four of this act, through the fault of parents who are able properly to support and educate their children, but wrongfully neglect and refuse to do so, may recover of them in an action of debt, the amount so expended.'

—expenses  
may be  
recovered,  
when.

Section 10. Any official or person who shall wilfully fail, neglect or refuse to perform any of the duties imposed upon him by the provisions of this act, shall be fined not more than five hundred dollars, or be imprisoned for not more than six months.

Penalty for  
failure to  
perform  
duty.

Approved April 2, 1915.

## Chapter 321.

An Act to Amend Sections Fifty-four and Sixty-five of Chapter Eight of the Revised Statutes, as Amended by Chapter Forty-nine of the Public Laws of Nineteen Hundred Nine, Relative to the Taxation of Mortgages on Real Estate in Savings Banks and Trust and Banking Companies.

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

Section 1. Section fifty-four of chapter eight of the Revised Statutes, as amended by section two of chapter forty-nine of the Public Laws of nineteen hundred nine, is hereby further amended by inserting after the word "stockholders" in the twelfth line the words 'investments in such notes and bonds secured by mortgages on real estate in this State as are exempt from taxation in the hands of individuals,' and by striking out the words "investments in mortgages on real estate in this State" found between the word "State" in the seventeenth line and the word "securities" in the eighteenth line, so that said section as amended shall read as follows:

Ch. 8, Sec.  
54, R. S., as  
amended by  
Ch. 49, Sec.  
2, P. L.,  
1909, further  
amended.

'Section 54. The Board of State assessors shall thereupon determine the values of the several franchises of the said banks and institutions according to the following rule: from the aver-

Values of  
fran-  
chises, how  
to be de-  
termined.

CHAP. 321 age amount of deposits, reserve fund and undivided profits so returned by each bank or institution there shall in each case be deducted an amount equal to the value so determined of United States bonds, all bonds issued after the first day of February, nineteen hundred nine, by the State of Maine, or any county, municipality, village corporation or water district therein, the shares of corporation stocks such as are by law of this State free from taxation to the stockholders, investments in such notes and bonds secured by mortgages on real estate in this State as are exempt from taxation in the hands of individuals, and the assessed value of real estate owned by the bank or institution, and also an amount equal to two-fifths of the value so determined of such other assets, loans and investments as by such statement appear to be loans to persons resident or corporations located and doing business in this State, securities of this State, public or private, bonds issued by corporations located and doing business in this State or guaranteed by such corporations, provided, the corporations issuing such bonds be operated by and physically connected with such guaranteeing corporations, and also an amount equal to two-fifths of the cash on hand and cash deposited within the State. Upon the value of each of said franchises so ascertained the Board of State Assessors shall assess an annual tax of five-eighths of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of June and one-half on or before the fifteenth day of December. The Board of State Assessors shall thereupon certify said assessments to the Treasurer of State, who shall forthwith notify the several banks and institutions interested. All taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December.'

—deposits, reserve fund, etc.  
—bonds.

—stock shares.

—mortgages.

—real estate.

—other assets, loans, etc.

—proviso.

—tax rate.

—certification of assessment.

—payment of taxes.

Ch. 8, Sec. 65, R. S., as amended, further amended.

Section 2. Section sixty-five of chapter eight of the Revised Statutes, as amended by section three of chapter forty-nine of the Public Laws of nineteen hundred nine, is hereby further amended by inserting after the word "stockholders" in the ninth line the words 'and investments in such notes and bonds secured by mortgages on real estate in this State as are exempt from taxation in the hands of individuals,' so that said section as amended shall read as follows:

Assessment of taxes.

'Section 65. The Board of State Assessors shall thereupon deduct from the average amount of the time and interest-bearing deposits so returned, an amount equal to the value so determined of the United States bonds, all bonds issued after the first day of February, nineteen hundred nine, by the State of Maine, or any county, municipality, village corporation or water

district therein, the shares of corporation stocks such as are by law of this State free from taxation to stockholders and investments in such notes and bonds secured by mortgages on real estates in this State as are exempt from taxation in the hands of individuals, and upon the balance so found assess an annual tax of one-half of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of June on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of April, and one-half on or before the fifteenth day of December on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of October. The Board of State Assessors shall thereupon certify said assessment to the Treasurer of State, who shall forthwith notify the several trust and banking companies interested, and all taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December.'

—when  
assessed.

—when  
paid.

Section 3. This act shall take effect July first, nineteen hundred sixteen.

—take effect  
July 1, 1915.

Approved April 2, 1915.

## Chapter 322.

AN Act to Amend Section Eighty-two of Chapter Seventy-nine of the Revised Statutes and Sections Eight, Nine and Fourteen of Chapter One Hundred Eight of the Revised Statutes, Relating to Venires for Grand Jurors.

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

Section 1. Section eighty-two of chapter seventy-nine of the Revised Statutes is hereby amended by striking out the word "Tuesday" in the second line thereof, and inserting in place thereof the word 'day' so that said section, as amended, shall read as follows:

Ch. 79, Sec.  
82, R. S.,  
amended.

'Section 82. Venires for grand jurors to serve at said Superior courts shall be issued at least forty days before the first day of September, annually, and such jurors shall serve at every term of said courts for the transaction of criminal business throughout the year. Traverse jurors shall be drawn and returned to serve at the several terms of said courts as in the Supreme Judicial court, except that the same jurors may be required by the justice presiding to serve for two successive terms.'

Venires for  
grand  
jurors,  
when  
issued.

Traverse  
jurors,  
when  
drawn.

Section 2. Section eight of chapter one hundred eight of the Revised Statutes is hereby amended so as to read as follows:

Ch. 108, Sec.  
8, R. S.,  
amended.