

MAINE STATE LEGISLATURE

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Acts and Resolves

As Passed by the

Seventy-Ninth Legislature

OF THE

STATE OF MAINE

1919

Published by the Secretary of State, in accordance with the Resolves of the Legislature
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Ninth Legislature

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CHAP. 105

est importance; to this end it is a paramount duty of this legislature to have funds provided without delay for such protection. Delay in the providing of such funds would expose such forests to danger of destruction by fires, preventable by adequate precautions. In the judgment of this legislature, the facts expressed in the above preamble constitute an emergency, and the measure hereinafter set forth is immediately necessary for the preservation of the public peace, health or safety, now therefore,

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

Sec. 1. R. S., c. 8, § 61; relating to annual tax assessed on lands in Maine forestry district, for protection of same, amended. Section sixty-one of chapter eight of the revised statutes is hereby amended by striking out the words "one and one-half mills" in the first line of said section and inserting in place thereof the words 'one and three-quarters mills', so that said section, as amended, shall read as follows:

'**Sec. 61. Rate increased to one and three-quarters mills.** An annual tax of one and three-quarters mills on the dollar is hereby assessed upon all the property in said district, including rights in public lots, to be used for the protection thereof. Said tax shall be due and payable at the date of the assessment of the state tax, in the years when the legislature is in session, and for other years it shall be due and payable in one year after the date of such assessment. The valuation as determined by the board of state assessors, and set forth in the statement filed by them as provided in section eleven of chapter nine, shall be the basis for the computation and apportionment of the tax hereby assessed. The tax hereby assessed shall be valid, and all remedies herein provided shall be in full force if said property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.'

Sec. 2. Emergency. In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved March 27, 1919.

Chapter 105.

An Act to Amend Paragraph Nine of Section Six of Chapter Ten of the Revised Statutes, in Reference to the Assessment of Taxes on the Estates of Soldiers and Sailors.

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

R. S., c. 10, § 6, ¶ IX; relating to exemption from taxation of polls and estates of certain persons, amended. Paragraph nine of section six, of chapter ten, of the revised statutes is hereby amended as follows: By inserting after the word "service" in the sixth line of said paragraph nine, the following: 'and the estates of all soldiers and sailors who served in

the war of eighteen hundred and sixty-one and five, the war with Spain and the war with the Imperial German government and its allies, and were honorably discharged, who shall have reached the age of seventy years and whose property shall not exceed the value of five thousand dollars', so that said paragraph, as amended, shall read as follows:

'IX. Estates of soldiers and sailors seventy years of age and over, whose property does not exceed \$5000, exempt from taxation. The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to contribute toward the public charges; and the polls of all soldiers and sailors who receive state pension; and the polls of all soldiers and sailors who served in the army or navy of the United States in the war of eighteen hundred and sixty-one and five and were honorably discharged from such service; and the estates of all soldiers and sailors who served in the war of eighteen hundred and sixty-one and five, the war with Spain and the war with the Imperial German government and its allies, and were honorably discharged, who shall have reached the age of seventy years, and whose property shall not exceed the value of five thousand dollars; provided, however, that any such soldier or sailor who desires to pay said tax may, on or before the first day of April, in each year, notify in writing the assessors of the city, town or plantation in which he resides of his desire to pay said tax, whereupon said assessors shall assess said tax against said soldier or sailor, and said soldier or sailor shall be legally holden to pay said tax.'

Approved March 27, 1919.

Chapter 106.

An Act to Amend Section Sixty-one of Chapter One Hundred and Forty-two of the Revised Statutes, Relating to the Commitment of Women to the Reformatory for Women.

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

R. S., c. 142, § 61; relating to commitment to reformatory for women, amended. Section sixty-one of chapter one hundred and forty-two of the revised statutes, relating to commitment of women to the reformatory for women is hereby amended by adding thereto the following words, viz: 'Upon commitment of such woman, if the officer to whom the mittimus or order of commitment is addressed is not a woman, the judge or trial justice shall in all cases when feasible designate a woman to be an attendant to accompany her to said reformatory. The expenses of said woman shall be paid by the county in which the commitment is made,' so that said section, as amended, shall read as follows: