

MAINE STATE LEGISLATURE

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Acts and Resolves

As Passed by the

Seventy-Ninth Legislature

OF THE

STATE OF MAINE

1919

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Ninth Legislature

1919

[supplied from page 3 of volume]

Chapter 221.

An Act to Exempt Certain Public Bonds from Taxation.

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

Sec. 1. R. S., c. 10, § 6, ¶ II; relating to property exempt from taxation, amended. Paragraph II of section six of chapter ten of the revised statutes is hereby amended by inserting after the word "corporation" in the third line thereof the words, 'light and power district', and by inserting after the word "bonds" in the first line of said section the words 'notes and other obligations', so that said paragraph, as amended, shall read as follows:

'II. Notes and obligations as well as bonds exempt; light and power district bonds, etc., exempt. All bonds, notes and other obligations issued after the first day of February, nineteen hundred and nine, by the State of Maine, or any county, municipality, village corporation, light and power district or water district therein.'

Sec. 2. R. S., c. 9, § 61; relating to deductions from savings bank franchises for purposes of taxation, amended. Section sixty-one of chapter nine of the revised statutes is hereby amended by inserting after the words "village corporation" in the ninth line thereof the words 'light and power district', and by striking out after the word "United States" in the seventh line thereof the word "bonds", and inserting in place thereof the word 'obligations', and by inserting between the word "bonds" and the word "issued" in the seventh line thereof the words 'notes and other obligations', so that said section, as amended, shall read as follows:

'Sec. 61. All U. S. obligations and notes and obligations of certain other deductible property to be exempt; bonds, etc., of light and power district included in deductions. On and after the first day of July, nineteen hundred and sixteen, the board of state assessors shall determine the values of the several franchises of the said banks and institutions according to the following rule, instead of the rule given in the preceding section; from the average 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 obligations, all bonds, notes and other obligations issued after the first day of February, nineteen hundred nine, by this state, or any county, municipality, village corporation, light and power district 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

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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.'

Sec. 3. R. S., c. 9, § 72; relating to deductions in property of trust companies for purposes of taxation. Section seventy-two of chapter nine of the revised statutes is hereby amended by inserting after the word "corporation" in the fifth line thereof the words 'light and power district' and by striking out the word "bonds" preceding the word "all" in the fourth line of said section, and inserting the word 'obligations', and inserting after the word "bonds" and before the word "issued" in the fourth line thereof the words 'notes and other obligations', so that said section as amended shall read as follows:

'**Sec. 72. All U. S. obligations and obligations and notes as well as bonds of certain other deductible property included in exemption; light and power district bonds, etc., to be deducted.** 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 obligations, all bonds, notes and other obligations issued after the first day of February, nineteen hundred and nine, by this state, or any county, municipality, village corporation, light and power district or water district therein, the shares of corporation stocks such as are by law of this state free from taxation to stockholders, 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 May on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of March, and one-half on or before the fifteenth day of November on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of September. 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 May and November.'

Sec. 4. Not to be construed as amendatory of certain statutes. This act is not intended to amend section sixty-one of chapter nine of the revised statutes except as specified in the first paragraph of section two of this act or in any respect to conflict with the amendments of said section sixty-

one specified in house document No. 336 entitled "An Act to Amend Sections Sixty and Sixty-one of Chapter Nine of the Revised Statutes Relating to Taxation of Savings Banks."

Approved April 4, 1919.

Chapter 222.

An Act to Amend Section Five of Chapter One Hundred and Eighteen of the Revised Statutes, Relating to Fees of Sheriffs and their Deputies.

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

R. S., c. 118, § 5; relating to fees of sheriffs and their deputies, amended.

Section five of chapter one hundred and eighteen of the revised statutes is hereby amended by striking out all of said section and inserting in place thereof the following:

'Sec. 5. New schedule of fees established and inconsistent statutes repealed. For the service of an original summons or scire facias, either by reading or copy, or for the service of a capias or attachment with summons on one defendant, seventy-five cents; if served on more than one defendant, seventy-five cents more for each.

If the sheriff, or his deputy, by written direction of the plaintiff, his agent or attorney, makes special service of any writ of attachment by attaching property, he shall receive therefor fifty cents and seventy-five cents for serving the summons thereon; and for taking the body on a capias, one dollar for each defendant on whom such writ is so served.

Where the officer is by law directed to leave a copy, or gives a copy of any precept upon demand, he may charge at the rate of twenty cents a page, which, in the latter case, shall be paid by the party demanding it.

If real estate is attached, the officer may charge twenty-five cents for leaving with the register of deeds an attested copy of his return and other particulars, as required by law, and instead of travel, legal postage; and the usual rate of travel from the residence of such officer to the nearest postoffice; and he shall pay the register ten cents, and tax the same with his own fees.

For a bail-bond and writing the same, including principal and sureties, to be paid by the person admitted to bail, and taxed for him, if he prevails, one dollar.

For the service of a subpoena, notice to an adverse party, or other process in which there is no command to make return, fifty cents; if by copy, at the rate of twenty cents a page for the copy; and travel as in other cases; and service on an adverse party, by giving him an attested copy of the notice in hand, is valid.