

# MAINE STATE LEGISLATURE

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# Acts and Resolves

As Passed by the

## Seventy-Ninth Legislature

OF THE

## STATE OF MAINE

AT THE

SPECIAL SESSION

November 4-8, 1919

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Supplementary to the Acts and Resolves of the Regular Session.

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

As Passed by the Seventy-Ninth Legislature

AT THE

Special Session, November 4-8

**1919**

Supplementary to Public Laws of the Regular Session

[supplied from page 3 of volume]

## Chapter 258.

An Act to Amend Paragraph III of Section Six of Chapter Ten of the Revised Statutes, Relating to Exemption from Taxation of Property of Posts of the American Legion.

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

**R. S., c. 10, § 6, ¶ III; relating to exemption of certain property from taxation, amended.** Paragraph III of section six of chapter ten of the revised statutes is hereby amended by inserting after the word "residence" in the sixth line thereof the following: 'the real and personal property owned by posts of the American Legion in this state and occupied or used solely by said posts for their own purposes,' so that said paragraph as amended shall read as follows:

**¶III. Real and personal property owned by posts of the American Legion included in exemptions.** All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence; the real and personal property owned by posts of the American Legion in this state and occupied or used solely by said posts for their own purposes. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of Bachelor of Arts or of Bachelor of Science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the twelfth day of April, eighteen hundred and eighty-nine.'

Approved November 8, 1919.