

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-third Legislature

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and additional thereto and which become such corporations under the provisions of said federal farm loan act. Such agricultural credit corporations shall not be deemed banking corporations or institutions under chapter one hundred and fifty-three of the public laws of nineteen hundred and nineteen, and acts amendatory thereof and additional thereto.'

Sec. 2. P. L., 1925, c. 204; repealed. Chapter two hundred and four of the public laws of nineteen hundred and twenty-five is hereby repealed.

Approved April 1, 1927.

Chapter 63.

An Act Relating to Exemption from Taxation of the Estates of War Veterans.

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

R. S., c. 10, sec. 6, par. IX; P. L., 1919, c. 105; 1921, c. 119; 1923, c. 75; relating to exemptions from taxation, amended. Paragraph nine of section six of chapter ten of the revised statutes, as amended by chapter one hundred five of the public laws of nineteen hundred nineteen, as amended by chapter one hundred nineteen of the public laws of nineteen hundred twenty-one, as amended by chapter seventy-five of the public laws of nineteen hundred twenty-three, is hereby further amended by inserting in the seventh line thereof after the word "pension," the words 'the polls of all soldiers, sailors and marines who served in the war with Spain who have reached the age of sixty-two years,' so that said paragraph, as amended, shall read as follows:

Veterans of Spanish war who have attained the age of 62 years, exempted from poll tax. '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; the polls of all soldiers and sailors who served in the army or navy of the United States in the war of eighteen hundred sixty-one and five, and were honorably discharged from such service; the polls of all soldiers, sailors and marines who receive state pension; the polls of all soldiers, sailors and marines who served in the war with Spain who have reached the age of sixty-two years; the polls of all disabled veterans of the World War, namely, soldiers, sailors, and marines, who are receiving compensation or vocational training from the United States government on account of disabilities incurred in or aggravated by service in the World War; and the estates to the value of five thousand dollars of all soldiers, sailors and marines, or the widows of soldiers, sailors, or marines, who served in the war of eighteen hundred sixty-one and five, the war with Spain or the World War, and were honor-

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ably discharged, who shall have reached the age of seventy years; provided, however, that any such soldier, sailor or marine, or widow of such soldier, sailor or marine, 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 or she resides of his or her desire to pay said tax, whereupon said assessors shall assess said tax against said soldier, sailor or marine, or widow of said soldier, sailor or marine, and said soldier, sailor or marine, or widow of said soldier, sailor or marine, shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor or marine, or widow of such soldier, sailor or marine, for the purpose of obtaining exemption from taxation under this section shall be so exempt, and any attempt to obtain such exemption by means of such fraudulent conveyance shall be punished by a fine of not less than one hundred dollars.'

Approved April 1, 1927.

Chapter 64.

An Act Relating to Rate Schedules of Public Utilities.

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

R. S., c. 55, sec. 47; P. L., 1917, c. 93; relating to public utilities conforming to decision of commission, amended. Section forty-seven of chapter fifty-five of the revised statutes as amended by chapter ninety-three of the public laws of nineteen hundred seventeen is hereby further amended by striking out the entire section forty-seven as amended and by inserting the following:

'Sec. 47. No change of rates to be made within one year without the approval of the commission; after one year changes in rates subject to the provisions of sec. 28. Every public utility to which such order applies shall make such changes in its schedules on file as may be necessary to make the same conform to said order; and no change thereafter shall be made by any public utility in any such rates, tolls or charges or in any joint rate or rates within one year after the date of said order without the approval of the commission. At the expiration of one year from the date of said order, and thereafter, no change shall be made by any public utility in any such rates, tolls or charges or in any joint rate or rates except in accordance with section twenty-eight of this chapter. Copies of all orders of the commission, certified by the clerk, shall be delivered to the public utility affected thereby and the same shall take effect within such time thereafter as the commission shall prescribe. The supreme judicial court shall have full jurisdiction at law and in equity, upon appli-