

MAINE STATE LEGISLATURE

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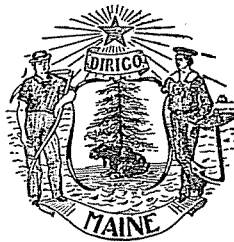
FIFTH REVISION.

THE
REVISED STATUTES

OF THE
STATE OF MAINE,

PASSED SEPTEMBER 1, 1903, AND TAKING EFFECT JANUARY 1, 1904.

BY THE AUTHORITY OF THE LEGISLATURE.



AUGUSTA :
KENNEBEC JOURNAL PRINT,
1904.

public schools, academies and colleges of the state, and of imparting some degree of elementary instruction upon this subject therein.

SEC. 66. He shall prepare tracts or circulars of information, giving plain and concise advice for the care of wood lands and for the preservation of forest growth. These publications shall be furnished to any citizen of the state upon application.

SEC. 67. The forest commissioner, at the expense of the state, shall cause copies of sections fifty-one to sixty-eight both inclusive, of this chapter and all other laws of the state relating to forest fires to be printed and freely distributed to the selectmen of all the towns of the state, who shall post them up in schoolhouses, saw mills, logging camps and other places; and similar copies shall be furnished to owners of forest lands, who may apply for them, to be posted up at the expense of such owners. Any person viciously or wantonly tearing down, destroying or defacing any such notices, shall on conviction thereof, be punished by a fine of five dollars.

SEC. 68. None of the penalties imposed by sections fifty-five, sixty-three, sixty-four and sixty-seven shall be considered as substitutes for or as repealing the provisions of existing laws, making persons guilty of acts of trespass or liable for civil damages to persons injured by such acts.

Commissioner shall issue circulars of advice for care of wood lands. 1891, c. 100, § 16.

Copies of §§ 51-68 shall be printed and distributed to selectmen and posted. 1891, c. 100, § 17.

—penalty for destroying notices.

Penalties not substitutes for existing liabilities. 1891, c. 100, § 18.

CHAPTER 8.

THE BOARD OF STATE ASSESSORS AND THE ASSESSMENT OF EXCISE TAXES.

BOARD OF STATE ASSESSORS.

SEC. 1. A board of state assessors, consisting of three members, not more than two of whom shall be taken from the same political party, shall be chosen by the legislature by joint ballot of the senators and representatives in convention, for the term of six years, excepting in case of elections made to fill vacancies, and the terms of office of said members shall be so arranged that an election of one member shall take place biennially. The member having the shortest time to serve shall be chairman of the board. In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor, with the advice and consent of the council, shall, as soon as may be, fill such vacancy by appointment, and the assessor so appointed shall hold said office until his successor is elected by the next legislature, and qualified.

SEC. 2. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of every meeting for the transaction of business. The board shall hold a meeting at the state capitol on the first Tuesday of each month.

SEC. 3. The board of state assessors may summon before them and examine on oath any town assessor or other officer or person whose testimony they shall deem necessary in the proper discharge of their duties, and may require such witnesses to bring with them, for examination, any records or other public documents in their custody or control which said state assessors may deem necessary for their information in the performance of their duties. Each of said assessors shall have power to administer all oaths required by this section and the ten following sections.

SEC. 4. The board of state assessors shall constitute a state board of equalization, whose duty it shall be to equalize the state tax among the several towns and unorganized townships, according to their several

Board of state assessors. 1891, c. 103, §§ 1, 2.

See Const. of Me., Art. ix, § 1.

—vacancies. 1891, c. 103, § 4.

Quorum.

—all must be notified of meetings. 1891, c. 103, § 4.

Powers, 1891, c. 103, § 3.

Shall equalize state tax and fix valuation of towns.

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1891, c. 103, §§
6, 8.

See c. 2, § 76.

Shall hold ses-
sions in every
county of the
state.
1891, c. 103, § 9.
1893, c. 167.

—traveling ex-
penses shall
be allowed.

—notice.

—town as-
sessor's re-
quired to at-
tend meetings
and answer
questions.

—penalty if
town assess-
ors fail to at-
tend meet-
ings.

If assessors of
any town fail
to furnish in-
formation,
board may re-
port such val-
uation as it
may deem
just.
1891, c. 103, § 14.

Assessors of
towns shall
annually, un-
der oath,
make return
to board.
1891, c. 103, §§
16, 5.
1893, c. 291, § 2.

—form of oath.

Equalize as-
sessment list
of each town.
1891, c. 103, § 13.

valuations, to fix the valuation of real and personal estate on which the state and county taxes shall be levied in each town and unorganized town-ship; and to apportion the state taxes among the several towns of the state. They shall assess all taxes upon corporate franchises.

SEC. 5. They shall visit officially every county in the state at least once in two years, and shall there hold sessions at such times and places as they may deem necessary to secure information to enable them to make a just and equal valuation of the taxable property in any place therein and to investigate charges of concealment of property liable to assessment. They shall receive for such official visits, in addition to their salaries, the amount actually paid by them for traveling expenses, said expenses to be allowed by the governor and council on properly itemized accounts. They shall give such public notice of said meetings as they deem proper, and shall give to each board of town assessors a notice by mail of the time and place of such meetings. Each board of town assessors or some member or members of each of them, shall attend said meeting, having with them the then last list or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the board of state assessors may put to them. Said meetings shall be under the general direction of the board of state assessors and governed by such rules of order as said board shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the board of state assessors, shall be liable to pay the reasonable expenses of the board or of any person appointed by it, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Towns shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this chapter.

SEC. 6. If the assessors of any town, or one of them, shall fail to appear before said board of equalization or to transmit to them the lists hereinbefore named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

SEC. 7. The assessors of each town shall, on or before the first day of August, annually, make and return on blank lists which shall be seasonably furnished by the board of state assessors for that purpose, aggregates of polls and of the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, and before transmitting the same to the board of state assessors shall make and subscribe an oath or affirmation, which shall be printed on said lists, as follows:

"We, the assessors of the _____ of _____, do swear, (affirm,) that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of _____ for the year _____, and that we have followed all the requirements of law in valuing, listing and returning the same. So help me God, (this we do under the pains and penalties of perjury.)"

SEC. 8. The board of state assessors shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its full market value.

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SEC. 9. The land agent shall prepare and deliver to the board of state assessors, full and accurate lists of all townships or parts of townships or lots or parcels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said board all information in his possession touching the value and description of wild lands at their request; also a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said board. On or before the first day of August, biennially after the year eighteen hundred and ninety-four, the county commissioners of any county, in which are any wild lands as heretofore described in this section, shall return to said board in books prepared for that purpose, the fair value of each and every township, lot or parcel of wild land. In fixing the valuation of unorganized townships, whenever practicable, the lands and other property therein, of any owners may be valued and assessed separately. When the soil of townships or tracts taxed by the state as wild land, is not owned by the person or persons who own the growth or part of the growth thereon, the board of state assessors shall value the soil and such growth separately for purposes of taxation. All owners of wild lands or of rights of timber and grass on public lots, shall either in person or by authorized agent, appear before the board of state assessors at times and places of holding sessions in the counties where said lands are located, or at any regular meeting of the board held elsewhere on or before the first day of August of each year preceding the regular legislative session of this state; and render unto them a list of all wild lands thus owned, either in common or severalty, giving the township, number, range and county where located, part owned and an estimate of its fair value; and answer such questions or interrogatories as said board may deem necessary in order to obtain a full knowledge of the just value of said lands. Owners of less than five hundred acres of such lands in any township shall be exempted from the provisions of this section. Any owner of wild lands herein named who, after notice in writing so to do, shall fail to furnish all the information hereinbefore required within sixty days from the time he receives such notice, shall be liable to pay the reasonable expenses of the board of state assessors or of any person or persons, not exceeding two, appointed by said board, incurred in making examination of said wild lands. The amount of said expenses shall be determined by said board, and an action of debt to recover the same shall lie in the name of the treasurer of state.

SEC. 10. The members of the board of state assessors shall be held to a constant attendance upon the duties of their office; shall be vigilant and prompt in the correction and equalization of valuations and in the investigation of charges of concealed property liable to assessment.

SEC. 11. A statement of the amount of the assessed valuation for each town, township and lot or parcel of land not included in any township, after adjustment as provided by section eight, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the first day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization.

SEC. 12. The board of state assessors may upon knowledge of any clerical error made by said board in the apportionment of any taxes upon the

Land agent shall furnish board, with full lists of all wild lands.
1891, c. 103, § 15.
1893, c. 291, § 1.

—county commissioners shall, annually, return value of wild lands.

—when soil and growth are owned by different persons, how valued.
1895, c. 132.

—owners of wild lands shall appear before board and render lists.

—owners of less than 500 acres, exempted.

Shall be vigilant and prompt in discharge of duties.
1891, c. 103, § 12.

Shall file with the secretary of state, biennially, a state valuation as fixed by the board.
1891, c. 103, § 11.

Assessors may, upon knowledge of

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clerical error,
make abate-
ment of taxes.
1893, c. 201, § 1.

May abate
tax, when
property has
been doubly
taxed.
1893, c. 201, § 2.

Assessors
shall examine
the method of
taxation in
other states.
1891, c. 260.

—incorporate
result in re-
port.

—recommend
changes, etc.

Assessors
shall be pro-
vided with
rooms, etc.
1891, c. 103, § 10.
1893, c. 263.

—clerk hire.

Assessors
shall enumer-
ate the poul-
try in the
state, and es-
timate value
of eggs pro-
duced.
1897, c. 265.

—return shall
be published.

Report an-
nually to gov-
ernor and
council.
1891, c. 103, § 7.

Taxation and
rate.
1901, c. 229, § 3.

property of any person, corporation or municipality within this state, make an abatement of such proportion of said taxes, and shall furnish the treasurer of state with a list of such abatements and the amount of the same; and such amount or amounts shall be deducted from the tax upon said property.

SEC. 13. Whenever it appears to the board of state assessors, that any parcel of property in the state has been doubly taxed in any year, and it appears by the records in the office of the treasurer of state that a moiety of such tax has been paid, the board may abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the treasurer's books.

SEC. 14. The board of state assessors shall investigate and examine into the system and method of taxation of other states, and also make careful and constant inquiry into the practical operation and effect of the laws of this state, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this state are defective, inefficient, inoperative or inequitable. They shall biennially incorporate the result of their investigation and inquiry in their report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax laws of this state as may seem advisable or necessary to secure a more just and equitable system of taxation.

SEC. 15. They shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary books, blanks, stationery, notices and summonses, and may employ assistance as they shall deem necessary at an expense not exceeding one thousand dollars a year.

SEC. 16. Assessors of taxes when taking the inventory required to be taken on the first day of April of each fifth year after the year eighteen hundred and ninety-eight, shall enumerate the number of all kinds of poultry and forthwith return the same to the board of state assessors with their estimate of the value of the eggs and poultry, stated separately, produced during the year preceding; keeping their returns for each kind of poultry separate and distinct. Said property shall not be included in the tax list. The board of state assessors shall tabulate said returns and publish them in detail, as they now publish returns of live stock.

SEC. 17. The board of state assessors shall annually, before the first day of December, make a report to the governor and council of their proceedings and shall include therein a tabular statement of all statistics derived from returns from local assessors, with schedules of all corporations on which state taxes were assessed during the year, and for the years in which they shall equalize the valuation of the state, their report shall include tabular statements of the state valuation by towns.

TAXATION OF CORPORATE FRANCHISES.

SEC. 18. Every corporation incorporated under the laws of the state, except such as are excepted by section twenty-six of chapter forty-seven, shall pay an annual franchise tax of five dollars, provided the authorized capital of said corporation does not exceed fifty thousand dollars, of ten dollars, provided said authorized capital exceeds fifty thousand dollars, and does not exceed two hundred thousand dollars, of twenty-five dollars, provided said authorized capital exceeds two hundred thousand dollars, and does not exceed five hundred thousand dollars, of fifty dollars, provided said authorized capital exceeds five hundred thousand dollars, and does not exceed one million dollars, and the further sum of twenty-five

dollars a year for each one million dollars, or any part thereof, in excess of one million dollars.

SEC. 19. The board of state assessors shall, on or before the first day of July, annually, assess the tax provided by the preceding section upon the authorized capital stock of each of said corporations and shall certify the same to the secretary of state, who shall thereupon notify each of said corporations of the amount of said tax assessed to it, and such tax shall become due and payable from said corporation into the state treasury, on the first day of September thereafter.

Taxes, how assessed and when due and payable. 1901, c. 229, § 4.

SEC. 20. Such tax shall be a debt due from such corporation to the state, for which an action of debt may be maintained after the same shall have been in arrears for the period of one month; such tax shall also be a preferred debt in case of insolvency under the laws of this state, or in any process of liquidation in its courts.

Tax shall be a debt due from corporation. 1901, c. 229, § 5.

SEC. 21. If any corporation liable to taxation under section eighteen shall for one year neglect or refuse to pay to the state any tax or penalty assessed against it hereunder, its charter shall be liable to forfeiture as hereinafter provided.

In case of neglect or refusal to pay, charter liable to forfeiture. 1901, c. 229, § 6.

SEC. 22. The treasurer of state, whenever any tax due under the four preceding sections from any company shall have remained in arrears for a period of six months after the same shall have become payable, shall report the same to the attorney general, who shall forthwith apply to the supreme judicial court in equity in the name of the state, for the forfeiture of the charter of such delinquent corporation, and said court shall order such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.

Proceedings when any company shall have been in arrears six months. 1901, c. 229, § 7.

TAXATION OF RAILROAD COMPANIES.

SEC. 23. Every railroad company, incorporated under the laws of the state, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

Annual returns of railroad companies. R. S., c. 6, § 40. 66 Me., 491. 73 Me., 530. 74 Me., 382. —to state length of line and assessed value of stations, etc.

SEC. 24. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four of chapter nine, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the five following sections and under section thirty-one, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent on the value of such stock on that day, as determined by the board of state assessors; *provided, however*, that the total amount thus apportioned on account of any rail-

Corporations or persons operating railroads, shall pay annual excise tax. R. S., c. 6, § 41. 1887, c. 75. 66 Me., 492, 514. 74 Me., 382. 78 Me., 93. 97 Me., 269. —state shall pay cities and towns one per cent on stock held therein.

—proviso.

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—proviso.

Amount of
tax on rail-
road how
ascertained.
R. S., c. 6, § 42.
1901, c. 145.
See c. 51, § 49.
142 U. S. 217.
97 Me., 269.

—proviso.

—railroads
partly outside
of the state,
how tax is as-
certained.

Tax, how
fixed; notice
to companies.
R. S., c. 6, § 43.
1891, c. 103, § 6.

Tax, payable,
in July and
October.
R. S., c. 6, § 44.
See § 68.
—tax to be a
lien and take
precedence.

Aggrieved
parties may
apply for
abatement.
R. S., c. 6, § 45.
1891, c. 103, § 6.

Further re-
turns may be
required by
railroad com-
missioners.
R. S., c. 6, § 46.

road, shall not exceed the sum received by the state as tax on account of such railroad; and *provided further*, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.

SEC. 25. The amount of such annual excise tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of June preceding the levying of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile do not exceed fifteen hundred dollars, the tax shall be equal to one-half of one per cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed two thousand dollars, the tax shall be equal to three-quarters of one per cent of the gross receipts; and so on increasing the rate of the tax one-quarter of one per cent for each additional five hundred dollars of average gross receipts per mile or fractional part thereof, *provided* that the rate shall in no event exceed four per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

SEC. 26. The board of state assessors, on or before the first day of each April, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

SEC. 27. Said tax shall be payable, one-half on the first day of July next after the levy is made, and the other half on the first day of October following. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

SEC. 28. Any corporation, person or association aggrieved by the action of the board of state assessors in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the board of state assessors may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

SEC. 29. If the returns required by law, in relation to railroads, are found insufficient to furnish the basis upon which the tax is to be levied, the railroad commissioners shall require such additional facts in the returns as may be found necessary; and, until such returns are so required, or, in default of such returns when required, the board of state assessors

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shall act upon the best information that they may obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in the state, which refuses or neglects to make returns required by law, or to exhibit to the railroad commissioners its books for the purposes aforesaid, or makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated extends.

SEC. 30. Every railroad company operating any railroad in the state shall pay to the treasurer of state a tax, in addition to all other taxes provided by law, which shall be such a sum as shall be its proportional part of the amount of the salary, and salary of clerks, and expenses of the board of railroad commissioners as provided in section forty-eight of chapter fifty-one, to be determined by the board of state assessors on or before April first of each year, according to the gross transportation receipts of any such railroad company in this state, as returned to the railroad commissioners for the year ending June thirtieth preceding the levying of such tax. The board of state assessors shall report the same to the treasurer of state, who shall forthwith give notice thereof, to every railroad company operating any railroad in this state, and said tax shall be payable on the first day of July next after the levy is made.

SEC. 31. Street railroad corporations and associations are subject to the eight preceding sections and to section four of chapter nine, except that the annual excise tax shall be ascertained as follows: When the gross average receipts per mile do not exceed one thousand dollars the tax shall be equal to three-twentieths of one per cent on the gross transportation receipts; and for each thousand dollars additional gross receipts per mile, or fractional part thereof, the rate shall be increased three-twentieths of one per cent.

SEC. 32. Every corporation or person owning or operating palace or other cars for which extra compensation is charged for riding therein over any of the railroads of the state shall annually on the first day of September, pay to the treasurer of state for the use of the state an annual excise tax for the privilege of exercising its franchises in the state, equal to four per cent of its or his gross receipts from business done wholly in the state for the year ending June thirtieth next preceding.

SEC. 33. Every such corporation or person shall by its properly authorized agent or officer annually on or before the first day of August, make a return under oath to the board of state assessors, stating the amount of such gross receipts; whereupon the board of state assessors shall on or before the fifteenth day of said August assess the tax herein provided and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the first day of September following, and, is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.

SEC. 34. Any corporation or person neglecting to make returns according to the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

—railroad commissioners shall have access to books of railroad companies.

—penalty for refusing to make returns, or for making false ones. See c. 51, § 49.

Additional tax for salaries and expenses of railroad commissioners.
1889, c. 213, § 4.
1891, c. 6, § 2.
1901, c. 254, § 3.

Taxation of street railroad corporations.
R. S., c. 6, § 47.
1901, c. 156.

Owners of palace cars required to pay an annual excise tax.
1901, c. 174, § 1.
See § 68.

Returns to state assessors.
1901, c. 174, §§ 2, 3.
See § 68.

—tax in place of local taxation.

Penalty for neglecting to make return.
1901, c. 174, § 4.

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TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

Corporations or persons operating telephone or telegraph lines shall make annual returns to secretary of state.
1901, c. 201, § 1.
See § 68.

—contents of returns.

State taxation of telephone and telegraph companies.
1901, c. 201, § 2.
See § 68.
73 Me., 525.

—amount of tax that shall be apportioned to cities and towns where stock is held.

How tax shall be ascertained.
1901, c. 201, § 3.

SEC. 35. Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said first day of April; if a person or association, the owner or owners or one of them shall annually make a return under oath to the secretary of state, between the first and fifteenth days of April, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the first day of April. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association or person used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts from business done wholly within the state for operating such business during the preceding year ending April first.

SEC. 36. Every corporation, association or person operating in whole or in part a telephone or telegraph line within the state for tolls or other compensation, shall pay to the treasurer of state for the use of the state an annual excise tax for the privilege of conducting such business within the state which tax, with the tax provided for in section forty-one, is in place of all taxes upon the property of such corporation, association or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation.

There shall be apportioned and paid by the state from the taxes collected under this section to the several cities and towns in which on the first day of April in each year is held stock of any such corporation, or in which resides the owner or owners of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this section, an amount equal to one per cent on the value of such stock on that day as determined by the board of state assessors, if a corporation; and if not a corporation, such proportion of the amount of such excise tax paid into the state treasury by the association, person or persons operating such line as such interest owned by a resident in any such municipality bears to the whole ownership; *provided, however*, that the total thus apportioned on account of such stock, if a corporation, shall not exceed the sum received by the state as a tax on account of such corporation; and *provided further*, that there shall not be apportioned on account of any such corporation a greater part of the whole tax received by the state from such corporation than the proportion which the amount of capital stock of such corporation owned in this state bears to the whole amount of the capital stock of such corporation.

SEC. 37. The amount of such annual excise tax shall be ascertained as follows: when the gross receipts from business done wholly within this state, for the year for which the tax is assessed on such corporation, association or person in the operation of such business exceed one thousand dollars and do not exceed five thousand dollars, the tax shall be one and one-fourth per cent of such gross receipts; when such gross receipts exceed five thousand dollars and do not exceed ten thousand dollars, the tax shall be one and one-half per cent of such gross receipts; when such

gross receipts exceed ten thousand dollars and do not exceed twenty-five thousand dollars, the tax shall be one and three-fourths per cent of such gross receipts; when such gross receipts exceed twenty-five thousand dollars and do not exceed fifty thousand dollars, the tax shall be two per cent of such gross receipts, and so on increasing the rate of the tax one-quarter of one per cent for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, *provided* that the rate shall in no event exceed four per cent of such gross receipts.

SEC. 38. The board of state assessors on or before the first day of May annually shall determine the amount of such tax and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, association or person upon which the tax is levied.

Tax shall be determined and reported to treasurer of state.
1901, c. 201, § 4.

SEC. 39. Said tax shall be paid to the treasurer on or before the first day of September annually. Said tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.

When tax shall be paid.
1901, c. 201, § 5.
See § 63.
—tax shall be a lien on property of companies.

SEC. 40. The board of state assessors, or their duly authorized agent, shall have access to the books of any such corporation, association or person, to ascertain if the required returns are correctly made; and any corporation, association or person operating any telegraph or telephone line in this state, and refusing or neglecting to make the returns required by law, or to exhibit to the board of state assessors, or to their duly authorized agent therefor, its or his books for the purpose aforesaid, or making returns which the president, clerk, treasurer or other person certifying such returns knows to be false, shall forfeit not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment or by action of debt in any county into which the said telegraph or telephone lines extend.

Books of corporations shall be open to assessors.
1901, c. 201, § 6.

—penalty for refusing to make returns.

SEC. 41. The excise tax collected under the six preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property used in the conduct of its telephone or telegraph business, including the poles, wires, insulators, office furniture, batteries, instruments, telegraphic and telephonic apparatus, telephones and transmitters used under lease or license or owned by such corporation, association or person; *provided, however*, that the real estate and also personal property not hereinabove exempted, owned by such corporation, association or person, shall be taxed in the municipality in which the same is situated; but the amount of the tax assessed upon such real estate if owned and actually used by such corporation, association or person in the transaction of their business, shall be deducted by the board of state assessors from the tax laid hereunder. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.

Tax shall be in lieu of all taxes.
1901, c. 201, § 7.

TAXATION OF EXPRESS COMPANIES.

SEC. 42. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; and any such corporation, company or person, neglecting to make application for a license as aforesaid, forfeits fifty dollars, to be recovered by action of debt in the name of the state; every such corporation, company or person shall annually pay to the treasurer of state two per cent of the gross receipts of said

Companies and persons doing express business shall apply annually for license and shall pay tax.
R. S., c. 6, § 55.
1901, c. 147.
See § 63.

—penalty
1899, c. 109, § 1.

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business for the year ending on the first day of April preceding. Said two per cent shall be on all said business done in the state, including a proportional part on all express business coming from other states or countries into this state, and on all going from this state to other states or countries, *provided, however*, that nothing herein applies to goods or merchandise in transit through the state.

Shall make
annual return
to board
of state
assessors.
R. S., c. 6, § 56.
1899, c. 109, § 2.
See § 68.

—assessors
shall assess
the tax.

SEC. 43. Every such corporation, company or person, shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the board of state assessors, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the board of state assessors shall, on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations, companies or persons, and said taxes shall be paid into the state treasury on or before the first day of September following.

State tax is
in place of
local taxation.
R. S., c. 6, § 57.
1895, c. 49, § 2.

SEC. 44. The taxes assessed upon express corporations, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons, shall be taxed in the municipality where the same is situated, as non-resident real estate, but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the board of state assessors from the tax hereinbefore provided.

Penalty for
neglect to
make return.
R. S., c. 6, § 58.
1895, c. 49, § 3.

SEC. 45. Any corporation, company or person, neglecting to make returns according to section forty-three, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

TAXATION OF INSURANCE COMPANIES.

Life insurance
companies,
shall be taxed.
—on real estate.
1885, c. 329, § 1.
78 Me., 231.

—premiums.

—surplus.

SEC. 46. Every life insurance company or association, organized under the laws of this state, in lieu of all other taxation, shall be taxed as follows: First, its real estate shall be taxed by the municipality in which such real estate is situated, in the same manner as other real estate is taxed therein. Second, it shall pay a tax of two per cent upon all premiums, whether in cash or notes absolutely payable, received from residents of this state during the year preceding the assessment, as hereinafter provided, first deducting therefrom all dividends paid to policy-holders in this state on account of said premiums. Third, it shall pay a tax of one-half of one per cent a year on its surplus, computed according to the laws of this state, after deducting the value of its real estate in this state, as fixed in determining such surplus; said surplus shall be determined by the insurance commissioner, and his certificate thereof to the treasurer of state shall be final.

Shall return to
insurance
commissioner
statement of
premiums lia-
ble to taxa-
tion.
1885, c. 329, §§
2, 3.
See c. 49, § 73.

—§§ 50, 51 made
applicable.

SEC. 47. Every such company shall include in its annual return to the insurance commissioner a statement of the amount of premiums liable to taxation as provided in the preceding section, and of the real estate held by it on the thirty-first day of the previous December, showing in detail the amount of all premiums whether in cash or notes absolutely payable, received by said company from residents of this state during the year preceding the assessment, and all dividends paid to policy-holders in this state on account of said premiums as required by blanks furnished by the commissioner. The tax provided by the preceding section shall be

assessed and paid as provided in section fifty, and said section and section fifty-one shall be applicable thereto.

SEC. 48. Every insurance company or association which does business or collects premiums or assessments in the state, not incorporated or associated under its laws, including surety companies and companies engaged in the business of credit insurance or title insurance, shall, as hereinafter provided, annually pay a tax upon all premiums received, whether in cash or in notes absolutely payable, on contracts made in the state for insurance of life, property or interest therein, at the rate of one and one-half per cent a year.

SEC. 49. In determining the amount of tax due under the preceding section, there shall be deducted by each company from the full amount of premiums received, the amount of all return premiums on policies canceled, the amount of all premiums paid to companies authorized to transact business in this state for reinsurance of risks in the state, and the tax shall be computed on the amount thus actually received by said companies or their agents as aforesaid.

SEC. 50. Every company or association which by the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of each January, make a return under oath to the insurance commissioner, stating the amount of all premiums received by said company, either in cash or notes absolutely payable, during the year ending on the thirty-first day of December previous, the amount of return premiums on policies canceled during the year, the amount of all premiums paid to or received from other companies during the year for insurance or reinsurance of risks in this state; the names of the companies with which such insurance or reinsurance was affected; the amounts of the policies and the premiums on the same. Said tax shall be assessed by the board of state assessors, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, and certified to the treasurer of state, on or before the first day of April and the same shall be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment and unless the same is paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.

SEC. 51. If any insurance company or association refuses or neglects to make the return required by the preceding section, the board of state assessors shall make such assessment on such company or association as they deem just, and unless the same is paid on demand, such company or association shall do no more business in the state, and the insurance commissioner shall give notice accordingly. Whoever, after such notice, does business in the state for such company or association, is liable to the penalty provided in section ninety-six of chapter forty-nine.

SEC. 52. Any insurance company incorporated by a state or country whose laws impose upon insurance companies chartered by this state any greater tax than is herein provided, shall pay the same tax upon business done by it in this state, in place of the tax above provided; and the insurance commissioner may require the return upon which such tax may be assessed to be made to him, and the board of state assessors may assess such tax; and if it is not paid as provided in section fifty the insurance commissioner shall suspend the right of said company to do business in this state.

Foreign insurance companies shall pay tax on premiums.
R. S., c. 6, § 59.
1885, c. 284, § 14.
1893, c. 161, § 2.
1897, c. 274.

Amount of tax, how determined.
R. S., c. 6, § 60.
1897, c. 274.

—how computed.

Such companies shall make returns.
R. S., c. 6, § 61.
1897, c. 274.
See c. 49, § 73.

—tax, how to be assessed.

—notice to companies.

—suspension for non-payment.

Neglecting to make return, how to be assessed.
R. S., c. 6, § 62.

—failing to pay, forbidden to do business in state.

—penalty.

Ratio of tax on certain foreign insurance companies.
R. S., c. 5, § 63.

—return and assessment of tax.

—right to do business suspended in certain cases.

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TAXATION OF SAVINGS BANKS.

Savings banks shall make semi-annual statement of assets, loans, investments and deposits.
1895, c. 130, § 1.
1903, c. 9, § 1.
66 Me., 243.
68 Me., 517, 519.
—bank examiner shall fix market values and return to state assessors.

State assessors shall determine values of the several franchises.
1895, c. 130, § 2.
1903, c. 9, § 2.
See § 68.

—rule for determining.

—rate of taxation.

—when tax shall be assessed.

—when paid.
1895, c. 130, § 3.
See c. 15, § 122.

Deposits are exempt from municipal taxation; but not land held by bank.
R. S., c. 6, § 66.

Return of bank stock pledged as collateral, shall be made to assessors of municipalities where owners reside.
R. S., c. 6, § 67.

SEC. 53. Every savings bank and institution for savings incorporated under the laws of the state, shall, semi-annually, on the last Saturdays of April and October, make a return, signed and sworn to by its treasurer, of the average amount of its deposits, reserve fund and undivided profits for the six months ending on each of said days, together with a statement in detail of its assets, loans and investments and its deposits within and without the state, in separate columns. Said return shall be made to the bank examiner on or before the first Saturdays of May and November and within thirty days thereafter, he shall fix and determine the market values of the investments aforesaid and transmit the same with such values so determined, to the board of state assessors for the assessment required by the following section.

SEC. 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 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 bonds, the shares of corporation stocks such as are by law of this state free from taxation to the stockholders, 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, investments in mortgages on real estate 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.

SEC. 55. All deposits in savings banks in the state are exempt from municipal taxation to the bank or to the depositor, but real estate owned by the bank, not held as collateral security, may be taxed by the town in which the same is located.

SEC. 56. Treasurers of savings banks, on the first day of each April shall return to the assessors of towns, where persons reside who own bank stock which is pledged or transferred to said bank as collateral security for loans, the names of persons pledging or transferring such stock and the amount of the same; and stock so pledged or transferred by persons residing out of the state shall be returned by such treasurers in the same manner to the assessors of the town in which the bank whose stock is so pledged or transferred is located. For the purpose of taxation, bank stock so pledged or transferred shall be deemed the property of the persons so pledging or transferring it.

TAXATION OF LOAN AND BUILDING ASSOCIATIONS.

SEC. 57. Every loan and building association doing business in this state shall semi-annually on the last secular days of April and October make a return signed and sworn to by its secretary of its monthly capital dues paid in by its shareholders during the six months ending on each of said days, exclusive of withdrawals, fines, interest and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for wilfully making a false return, the secretary forfeits not less than five hundred, nor more than five thousand dollars. The treasurer of such association shall pay to the treasurer of state a tax on account of such dues, of one-fourth of one per cent a year on the amount so returned.

Required to make semi-annual returns.
1893, c. 274, § 1.
1897, c. 319, § 6.

—when.

—penalty for making false returns.

—rate of taxation.

SEC. 58. One-half of said tax shall be assessed on the amount so returned for the six months ending on the last secular day in April and the other half on the amount so returned for the six months ending on the last secular day in October; and such tax shall be paid semi-annually, within ten days after the first Mondays in June and December.

Taxes, how assessed.
1893, c. 274, § 2.

SEC. 59. All capital dues of such associations are exempt from municipal taxation to the association or to the shareholder, but real estate owned by the association, not held as collateral security, may be taxed by the town in which the same is located.

Capital dues exempt from taxation.
1893, c. 274, § 3.

TAXATION OF FOREIGN BANKING ASSOCIATIONS AND CORPORATIONS.

SEC. 60. Every banking association or corporation, not incorporated under the laws of this state or of the United States, that maintains a branch or agency in this state for the transaction of a banking business, shall pay to the treasurer of state a tax of three-quarters of one per cent a year on the amount of such business done in this state. One-half of said tax shall be paid on the amount of such business for the six months ending on the last Saturday of April, and the other half on the amount for the six months ending on the last Saturday of October, or for such portion of such periods as said association or corporation may transact business in this state. The amount of such business done in this state shall be ascertained by first computing the daily average for each month of the period of all the moneys outstanding upon loans and investments and of all other moneys received, used or employed in connection with such business, and by then dividing the aggregate of such monthly averages by the number of months covered by said return; and the quotient resulting shall be deemed the amount of such business. The amount of such tax so ascertained shall be paid to the treasurer of state semi-annually within ten days after the first Mondays in June and December.

Foreign banking corporations doing business in this state, required to pay a tax.
1899, c. 123, § 1.
1901, c. 165.

—rate.

—amount of business, how ascertained.

—when payable.

SEC. 61. Such association or corporation and the manager or agent of such branch or agency, shall cause a written report to be made to the bank examiner or or before the last Saturdays of May and November of each year, verified by the oath of such manager or agent, giving the amount of such business transacted in this state under the rule given in the preceding section, and stating the amount of state tax which such branch or agency is liable to pay, and setting forth in detail the daily average for each month preceding the last Saturdays of April and October; and also giving such further or additional information as to the business of such foreign banking association or corporation done in this state as may be required by the bank examiner.

Shall report to bank examiner, amount of business transacted, etc.
1899, c. 123, § 2.

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Shall keep account of money used and deposits made.
1899, c. 123, § 3.

SEC. 62. Every such banking association or corporation and its managers, agents and employees, shall cause to be kept at all times in the office where such business is transacted in this state, a full and accurate account of the moneys used or employed in such business and of the deposits therein, and such account together with the books, papers and records relating to the business done in this state, shall be subject to the inspection and examination of the bank examiner, or of any clerk designated by him, during business hours of any day on which business may legally be transacted.

Penalty for violation.
1899, c. 123, § 4.

SEC. 63. Except as hereinbefore provided, no banking association, unless incorporated under the laws of this state or of the United States, shall maintain any branch or agency in this state for the transaction of banking business. Any officer, agent or employee of such association or corporation doing business in this state contrary to the provisions of the three preceding sections, shall be subject to a penalty of not less than one hundred, nor more than five hundred dollars for each offense, to be recovered by indictment to the use of the state.

TAXATION OF TRUST AND BANKING COMPANIES.

Trust and banking companies shall semi-annually return to state assessors the amount of certain deposits.
1901, c. 286, § 1.
1903, c. 175, § 1.

SEC. 64. Every trust and banking company incorporated under the laws of this state, shall, semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its treasurer, of the average amount of its time deposits and its deposits bearing interest at the rate of three per cent or more per annum for the six months preceding each of said days, together with a statement in detail of the amount of United States bonds, the shares of corporation stocks such as are by law of this state free from taxation to the stockholders. For wilfully making a false return, the corporation treasurer forfeits not less than five hundred, nor more than five thousand dollars. Said return shall be made to the bank examiner, on or before the first Saturdays of May and November, and within thirty days thereafter, he shall fix and determine the market values of the United States bonds, and the shares of corporation stocks returned as aforesaid, and transmit said returns with such values so determined to the board of state assessors for the assessment required by the following section.

—penalty for false returns.

—valuation of bonds, etc.

Assessment of tax.
1903, c. 175, § 2.

SEC. 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 United States bonds, 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 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 tax shall be assessed.

Assessment when no return.
1903, c. 175, § 3.

SEC. 66. If any trust company fails to make the returns required by section sixty-four the board of state assessors shall make an assessment of state tax upon such company as they think just, with such evidence as they may obtain, and such assessment shall be final.

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SEC. 67. All deposits designated in section sixty-four are exempt from municipal taxation to the company or the depositor.

SEC. 68. If any corporation, company or person, fails to make the returns required by sections thirty-three, thirty-five and forty-three, the board of state assessors shall make an assessment of state tax upon such corporation, company or person on such valuation, or on such gross receipts thereof, as the case may be, as they think just, with such evidence as they may obtain, and such assessment shall be final. If any corporation, company, association or person fails to pay the taxes required or imposed by sections twenty-four, thirty-two, thirty-six, forty-two and fifty-four, the treasurer of state shall forthwith commence an action of debt, in the name of the state, for the recovery of the same with interest at the rate of ten per cent a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of ten per cent a year may be recovered by an action of debt, in the name of the state. (a)

Exemption from municipal taxation. 1903, c. 175, § 4. Proceedings, in case of failure to make returns and pay tax. R. S., c. 6, § 68. 1901, c. 174, § 5.

—state taxes may be collected of any corporation by action of debt or case. See c. 84, § 15. 86 Me., 495. 68 Me., 517, 519.

TAXATION OF COLLATERAL INHERITANCES.

SEC. 69. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a decedent, or any educational, charitable, religious or benevolent institution in this state, shall be liable to a tax of four per cent of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life shall be liable for all such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.

Property subject to collateral inheritance tax. 1893, c. 146, § 1. 1895, c. 96, § 1. 1901, c. 225. 1903, c. 156. 86 Me., 495. 88 Me., 587.

SEC. 70. Whenever any person shall bequeath or devise any property to or for the use of the father, mother, husband, wife, lineal descendant, an adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, other than an educational, charitable, religious or benevolent institution in this state, the value of the prior estate shall, within three months after the appointment of the executor be appraised in the manner hereinafter provided, and deducted, together with the sum of five hundred dollars, from the appraised value of such property, and said tax on the remainder shall be payable within one year from the death of said testator, or within such further time as the judge of probate may allow, and, together with any interest that may accrue on the same, be and remain a lien on said property until paid to the state.

Whenever remainder of any property is bequeathed to a collateral heir, or stranger to the blood, it shall be taxed. 1893, c. 146, § 2. 1895, c. 96, § 3.

—shall be lien on property until paid.

SEC. 71. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them

Excess of reasonable compensation to executors for services

(a) As to penalties for failure to make returns upon which the franchise tax imposed by section eighteen may be assessed, see c. 47, sec. 27; for failure to make returns under which the taxes imposed upon railroad companies under sections twenty-five and thirty may be assessed, see c. 51, sec. 49; for failure to make the returns of insurance companies under which the tax imposed by sections forty-six and fifty may be assessed, see c. 49, ec. 73.

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when residuary legatees, shall be taxed. 1893, c. 146, § 3.

When taxes shall be paid. 1893, c. 146, § 4. 1895, c. 96, § 4.

Failure to pay tax renders administrator liable. 1893, c. 96, § 9.

—an action of debt, may be maintained for tax.

Property shall not be delivered to legatee, until tax is paid. 1893, c. 146, § 5. 1895, c. 96, § 5.

All taxes payable upon real estate shall remain a charge thereon, until paid. 1893, c. 146, § 6.

When legacy is in money for a limited period, executor shall retain tax on whole amount, otherwise judge of probate shall make an apportionment. 1893, c. 146, § 7.

Sale of real estate to pay tax. 1893, c. 146, § 8. See c. 73, § 1.

No final settlement of accounts shall be allowed, until all taxes have been paid. 1893, c. 146, § 16. 1895, c. 96, § 8.

his residuary legatees, and said bequests, devises, or residuary legacies exceed a reasonable compensation for their services, such excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall determine the amount of such reasonable compensation.

SEC. 72. All taxes imposed by section sixty-nine shall be payable to the treasurer of state by the executors, administrators or trustees within thirty days from the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the rate of nine per cent a year shall be charged them and collected from the time said tax became due.

SEC. 73. After failure to pay such tax, as provided in the preceding section, such an administrator, executor or trustee is liable to the state on his administration bond for such tax and interest, and an action shall lie thereon without the authority of the judge of probate; or an action of debt may be maintained in the name of the state against any such administrator, executor or trustee, or any such grantee, for such tax and interest. But if such administrator, executor or trustee, after being duly cited therefor, refuses or neglects to return his inventory or to settle an account, by reason whereof the judge of probate cannot determine the amount of such tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

SEC. 74. Any administrator, executor or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon, and interest chargeable under section seventy-two from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

SEC. 75. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator or trustee, in the same manner as the payment of the legacy itself could be enforced.

SEC. 76. If any such legacy be given in money to any person for a limited period, such administrator, executor or trustee shall retain the tax on the whole amount; but if it be not in money, he shall make an application to the judge of probate having jurisdiction of his accounts to make an apportionment, if the case requires it, of the sum to be paid into his hands by such legatee on account of said tax and for such further order as the case may require.

SEC. 77. All administrators, executors and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

SEC. 78. No final settlement of the account of any executor, administrator or trustee shall be accepted or allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes, imposed by the provisions of section sixty-nine, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

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SEC. 79. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section sixty-nine, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the board of state assessors within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator or trustee, and allowed in his account.

Inventory or copy thereof of any estate subject to tax, shall be furnished state assessors.
1893, c. 146, § 9.

SEC. 80. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator or trustee of the decedent shall inform the board of state assessors thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month after it does become so known to him.

Whenever any real estate passes to another person and subject to tax, state assessors shall be informed.
1893, c. 146, § 10.

SEC. 81. Whenever for any reason the devisee, legatee or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator or trustee.

Whenever any property shall be refunded by legatee, tax shall be paid back.
1893, c. 146, § 11.

SEC. 82. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the board of state assessors and all persons interested in the succession to said property, or the board of state assessors or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.

How value of property shall be fixed.
1893, c. 146, § 12.
1895, c. 96, § 6.
86 Me., 507.

—fees for appraisal, how paid.

SEC. 83. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance under this chapter, subject to appeal as in other cases, and the county attorney of the county where the hearing is had, shall represent the interests of the state in any such proceedings. The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice to the executor, administrator or trustee. Appeals in behalf of the estate shall be taken in the name of the executor, administrator or trustee and service upon the county attorney of the county where the hearing is had shall be sufficient. When appeals are taken by the state, service shall be made upon the executor, administrator or trustee.

Court of probate shall have jurisdiction to determine all questions relating to tax.
1893, c. 146, § 13.
1895, c. 124.
86 Me., 507.

—notice and hearing.

—appeals.

SEC. 84. The fees of judges or registers of probate for the duties required of them by the fifteen preceding sections shall be, for each order, appointment, decree, judgment, or approval of appraisal or report required hereunder, fifty cents, and for copies of records, the fees that are now

Fees of judges and registers of probate.
1893, c. 146, § 15.

CHAP. 9.

How words
shall be con-
strued.
1893, c. 146, § 17.
See c. 1, § 6.
¶ x, xiv.

allowed by law for the same. And the administrators, executors, trustees or other persons paying said tax shall be entitled to deduct the amount of all such fees paid to the judge or register of probate from the amount of said tax to be paid to the treasurer of state.

SEC. 85. In the foregoing sections relating to collateral inheritances the word "person" shall be construed to include bodies corporate as well as natural persons; the word "property" shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

CHAPTER 9.

THE ASSESSMENT OF TAXES.

GENERAL PROVISIONS RESPECTING TAXATION.

Poll tax.
R. S., c. 6, § 1.
1899, c. 57.
See § 33.

SEC. 1. A poll tax shall be assessed upon every male inhabitant of the state above the age of twenty-one years whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by this chapter, which said poll tax shall not exceed three dollars and shall not be less than one dollar. (a)

Real and per-
sonal estate
taxable.
R. S., c. 6, § 2.

SEC. 2. All real property within the state, all personal property of inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state, is subject to taxation as hereinafter provided. (b)

Real estate,
what it in-
cludes.
R. S., c. 6, § 3.
See c. 1, § 6, ¶ x.

SEC. 3. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state and all buildings erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the state since the year eighteen hundred and fifty, and all interest in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation. (c) There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.

—lien.
R. S., c. 6, § 193.
1895, c. 70, § 1.
See c. 10, §§ 28,
73, 93, 95.

SEC. 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

R. R. build-
ings, etc., sub-
ject to muni-
cipal tax as
non-resident
land.
R. S., c. 6, § 4.
60 Me., 198.

SEC. 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys and effects, wheresoever they are; all vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such

Personal es-
tate, taxable.
R. S., c. 6, § 5.
See § 29; c. 8,
§§ 23, 68.
36 Me., 259.
54 Me., 542.
56 Me., 288.
65 Me., 33.

(a) 50 Me., 476; 64 Me., 198; 66 Me., 198.

(b) 37 Me., 371; 60 Me., 198; 74 Me., 284; 77 Me., 530.

(c) 9 Me., 91; 60 Me., 198; 69 Me., 347; 74 Me., 284-5; 78 Me., 97; 85 Me., 331; 86 Me., 77.