

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth  
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

---

Published by the Secretary of State, in conjunction  
with the Revisor of Statutes in accordance with the  
Resolves of the Legislature approved June 28, 1820,  
March 18, 1840, March 16, 1842 and Acts approved  
August 6, 1930 and April 2, 1931.

---

KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1939

---

---

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

---

---

## CHAP. 84

to consumers bears, the trade-mark, brand or name of the producer or owner of such commodity, and which is in fair and open competition with commodities of the same general class produced by others, shall be deemed in violation of any law of the state by reason of any of the following provisions which may be contained in such contract:

(1) That the buyer will not resell such commodity at less than the minimum price stipulated by the vendor.

(2) That the producer or vendee of a commodity require upon the sale of such commodity to another, that such purchaser agree that he will not, in turn, resell such commodity at less than the minimum price stipulated by such producer or vendee.

B. Such provisions in any contract shall be deemed to contain or imply conditions that such commodity may be resold without reference to such agreement in the following cases:

(1) In closing out the owner's stock for the purpose of discontinuing delivery of any such commodity; provided, however, that such stock is first offered to the manufacturer of such stock at the original invoice price, at least 10 days before such stock shall be offered for sale to the public.

(2) When the goods are damaged or deteriorated in quality, and notice is given to the public thereof.

(3) When any officer is acting under the orders of any court.'

Approved March 17, 1939.

---

---

## Chapter 84

### AN ACT Relating to Assessment and Collection of Taxes.

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

Sec. 1. R. S., c. 13, § 32, amended. Section 32 of chapter 13 of the revised statutes is hereby repealed and the following is enacted in place thereof:

'Sec. 32. Omitted assessments and reassessments of taxes. When any polls or estates liable to taxation have been omitted from assessment within 5 years from the last assessment date the assessors for the time being may by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates their proportion of such tax, according to the principles on which the assessment was made, certifying that they were

omitted. Such supplemental assessments shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that they were omitted and that the powers in the previous warrant, naming the date of it, are extended thereto, and the collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

When a tax is invalid or void by reason of illegality, error or irregularity in assessment, the tax may be assessed, at any time within 5 years from the date of the original assessment, by the assessors for the time being to the person to whom the property should have been assessed in the same amount and for the year in which erroneously taxed. A tax so assessed shall be committed to the collector for the time being by a supplemental assessment to the original list with a certificate under the hands of the assessors stating the name of the person to whom originally assessed and that such assessment was invalid. The powers in the original warrant shall extend to the collector for the time being who shall have the same power and be under the same obligation to collect taxes so assessed as original or omitted taxes.

The lien on real estate created by section 3 of this chapter is enforceable by, and shall terminate as provided in, section 28-A of chapter 14.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 70 of this chapter was given.'

Sec. 2. R. S., c. 13, § 73, amended. The first sentence of section 73 of chapter 13 of the revised statutes is hereby amended to read as follows:

'The assessors for the time being, on written application, stating the grounds therefor, within 2 years from the assessment, may make such reasonable abatement as they think proper, except that no abatement of any void or invalid real estate tax shall be required if property has been sold for nonpayment under section 72 of chapter 14, or the notice under section 28 of chapter 14 has been filed or the certificate under chapter 244 of the public laws of 1933, as amended, has been recorded.'

Sec. 3. R. S., c. 14, § 14, amended. Section 14 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 14. Bond of collector. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the

## CHAP. 85

municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. The bond provided under this section shall cover all taxes assessed under section 32 of chapter 13, as amended by section 1 of this act.'

Sec. 4. R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto new sections to be numbered as follows:

'Sec. 28-A. Enforcement of supplemental assessments. When taxes are assessed under section 32 of chapter 13, as amended by section 1 of this act, the lien upon real estate shall be enforced as provided in section 28 of this chapter or in chapter 244 of the public laws of 1933, as amended, except that if real estate shall have been alienated to a bona fide purchaser for value since the assessment was omitted or invalidly made, to an owner other than a city or town, and record of transfer duly recorded, or notice of the transfer with a description of the property is given in writing to the assessors, the lien shall terminate unless the tax thus assessed is committed within 1 year from the assessment date of the year involved; otherwise it shall continue in full force and effect.'

'Sec. 28-B. Duties of tax collectors. Collectors of taxes and city and town treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors in writing stating the name of the proper party to be assessed, if known, in order that an assessment may be made as provided in section 32 of chapter 13, as amended by section 1, of this act.'

Approved March 17, 1939.

---

## Chapter 85

AN ACT Relative to Enforcing the Collection of Real Estate Taxes by the Alternative Method.

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

P. L., 1933, c. 244, § 1, amended. Section 1 of chapter 244 of the public laws of 1933, as amended by chapter 28 of the public laws of 1935 and chapter 136 of the public laws of 1937, is hereby further amended to read as follows:

'Sec. 1. Alternative method for the enforcement of liens for taxes on real estate. Liens on real estate created by section 3 of chapter 13 of the revised statutes, in addition to other methods, previously established by law may be enforced in the following manner, provided, however, that in the