

MAINE STATE LEGISLATURE

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LEGISLATIVE RECORD

OF THE

Ninety-Seventh Legislature

OF THE

STATE OF MAINE

VOLUME II

1955

DAILY KENNEBEC JOURNAL
AUGUSTA, MAINE

HOUSE

Tuesday, May 10, 1955

The House met according to adjournment and was called to order by the Speaker.

Prayer by the Rev. Mr. Alton E. Maxell of Augusta.

The journal of the previous session was read and approved.

Papers from the Senate Conference Committee Report

Report of the Committee on Conference on the disagreeing action of the two branches of the Legislature on Bill "An Act relating to Legislative Research Committee" (S. P. 446) (L. D. 1238) reporting that the House recede and concur with the Senate.

(Signed)

SINCLAIR of Somerset
BOUCHER of

Androscoggin

REID of Kennebec

—Committee on part of Senate

BIBBER of Kennebunkport

CHILDS of Portland

ALLEN of Chelsea

—Committee on part of House

Came from the Senate read and accepted.

In the House, Report was read and accepted in concurrence and the House voted to recede and concur with the Senate.

Senate Reports of Committees Ought Not to Pass

Report of the Committee on Judiciary reporting "Ought not to pass" on Bill "An Act relating to Nominations for State Senators from Cumberland County" (S. P. 325) (L. D. 891)

Report of the Committee on Retirements and Pensions reporting same on Resolve Providing for an Increase in State Pension for Colby Whittemore of Sebec (S. P. 100)

Report of same Committee reporting same on Resolve Providing for an Increase in State Pension for Earl Whittemore of Sebec (S. P. 101)

Report of same Committee reporting same on Resolve Providing for State Pension for Antonio Bourget of Lewiston (S. P. 230)

Report of same Committee reporting same on Resolve Providing for

State Pension for Frank Leslie Burt of Hallowell (S. P. 306)

Came from the Senate read and accepted.

In the House, the Reports were read and accepted in concurrence.

Ought to Pass

Report of the Committee on Judiciary reporting "Ought to pass" on Resolve Proposing an Amendment to the Constitution to Exempt Rental Agreements with the Maine School Building Authority from the Limitations of Municipal Indebtedness (S. P. 313) (L. D. 852)

Came from the Senate with the Report read and accepted and the Resolve passed to be engrossed.

In the House, the Report was read and accepted in concurrence, the Resolve read once and tomorrow assigned.

Ought to Pass with Committee Amendment

Report of the Committee on Appropriations and Financial Affairs on Resolve Providing for a Recess Committee to Study School Finances and Needs in the State (S. P. 317) (L. D. 886) reporting "Ought to pass" as amended by Committee Amendment "A" submitted therewith.

Came from the Senate with the Report read and accepted and the Resolve passed to be engrossed as amended by Committee Amendment "A".

In the House, the Report was read and accepted in concurrence and the Resolve read once.

Committee Amendment "A" was read by the Clerk as follows:

COMMITTEE AMENDMENT "A" to S. P. 317, L. D. 886, Resolve Providing for a Recess Committee to Study School Finances and Needs in the State.

Amend said Resolve by inserting after the 1st paragraph the following paragraph:

"Said committee shall further particularly study the educational system of the State with a view towards determining the existence of non-productive or partially productive programs and activities in the educational field, and shall further conduct said study with a view towards recommending methods and techniques of increasing the effi-

ciency of expenditure of education funds.'

Further amend said Resolve by striking out all of the the 6th paragraph thereof and inserting in place thereof the following:

'Resolved: That the sum of \$25,000 be appropriated from the unappropriated surplus of the general fund of the State, and that any balance of this fund as of June 30, 1956 shall not lapse but be carried forward into the 1956-57 year to be used for the same purposes. These funds to be made available for this study, to employ competent professional services and advice, to defray necessary travel and other expenses of the study and the preparation of publications and reports; payments shall be made upon vouchers approved by the chairman and secretary of the committee; any donation from any individual, foundation or corporation may be accepted by the committee and used for the purposes indicated; and be it further'

Further amend said Resolve by striking out all of the 7th paragraph thereof and inserting in place thereof the following:

'Resolved: That members of the above - mentioned committee shall be entitled to \$15 per diem and actual expenses for their services when engaged in the official business of the committee.'

Committee Amendment "A" was adopted in concurrence and the Resolve assigned for second reading tomorrow.

Report of the Committee on Public Utilities on Bill "An Act Amending the Charter of the Gardiner Water District" (S. P. 563) (L. D. 1519) reporting "Ought to pass" as amended by Committee Amendment "A" submitted therewith.

Came from the Senate with the Report read and accepted and the Bill passed to be engrossed as amended by Committee Amendment "A".

In the House, the Report was read and accepted in concurrence and the Bill read twice.

Committee Amendment "A" was read by the Clerk as follows:

COMMITTEE AMENDMENT "A" to S. P. 563, L. D. 1519, Bill "An

Act Amending the Charter of the Gardiner Water District."

Amend said Bill by inserting after the underlined word "authorized" in the 7th line of section 4 thereof, the underlined words and punctuation: ', with the approval of the Public Utilities Commission.'

Committee Amendment "A" was adopted in concurrence and the Bill assigned for third reading tomorrow.

The SPEAKER: The Chair is informed that there are in the balcony of the House this morning twenty-two pupils from the Eighth Grade of the Eastland School in Corinna, under the direction of their Principal, Wayne Moore.

On behalf of the House, the Chair extends to you a cordial welcome and hopes that your visit on this nice day will be pleasant and educational. (Applause)

Ought to Pass with Committee Amendment In Senate Engrossed without Amendment

Report of the Committee on Judiciary on Bill "An Act relating to Appointment of Special Deputy Sheriffs" (S. P. 250) (L. D. 682) reporting "Ought to pass" as amended by Committee Amendment "A" submitted therewith.

Came from the Senate with the Committee Amendment "A" indefinitely postponed and the Bill passed to be engrossed without amendment.

In the House: The Report was read and accepted in concurrence and the Bill read twice.

Committee Amendment 'A' was read by the Clerk as follows:

COMMITTEE AMENDMENT "A" to S. P. 250, L. D. 682, Bill "An Act relating to Appointment of Special Deputy Sheriffs."

Amend said Bill by striking out the last paragraph and inserting in place thereof the following:

Sec. 152. Special Deputies. Sheriffs may appoint male citizens more than 18 years of age not eligible for military service as special deputies, who shall have and exercise all the powers of deputy sheriffs appointed under the general law, except the service of civil process.

Such special deputies shall be personally responsible for any unreasonable, improper or illegal acts committed by them in the performance of their duties, but the sheriffs shall not be liable upon their bonds or otherwise for any neglect or misdoings of such deputies.

Thereupon, the House voted to concur with the Senate in the indefinite postponement of Committee Amendment "A" and the Bill was assigned for third reading tomorrow.

**Ought Not to Pass
Bill Substituted in Senate, Amended
and Passed to Be Engrossed**

Report of the Committee on Appropriations and Financial Affairs reporting "Ought not to pass" on Bill "An Act relating to Compensation for Members of Mediation Panel" (S. P. 340) (L. D. 949)

Came from the Senate with the Bill substituted for the Report and passed to be engrossed as amended by Senate Amendment "A"

In the House, the Report was read.

On motion of Mr. Childs of Portland, the House voted to concur with the Senate in substituting the Bill for the "Ought not to pass" Report of the Committee.

The Bill was then given its two several readings.

Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to S. P. 340, L. D. 949, Bill "An Act relating to Compensation for Members of Mediation Panel."

Amend said Bill in the 4th line by striking out the underlined figure "\$33" and inserting in place thereof the underlined figure "\$25"

Senate Amendment "A" was adopted in concurrence and the Bill assigned for third reading tomorrow.

**Bill Substituted in Senate
Amended and Passed to Be
Engrossed**

Report of the Committee on Judiciary reporting "Ought not to pass" on Bill "An Act relating to Descent of Real Estate in Divorce Cases" (S. P. 38) (L. D. 27)

Came from the Senate with the Bill substituted for the Report and

passed to be engrossed as amended by Senate Amendment "A".

In the House, the Report was read.

On motion of Mr. Childs of Portland, the House voted to concur with the Senate in substituting the Bill for the "Ought not to pass" Report of the Committee.

The Bill was then given its two several readings.

Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to S. P. 38, L. D. 27, Bill "An Act relating to Descent of Real Estate in Divorce Cases."

Amend said Bill by adding at the end thereof the following underlined paragraph:

"No such rights acquired under the provisions of said sections 63 and 65, after September 1, 1955, shall be effectual against the libelee or any other person, unless said abstract of the decree of divorce shall have been recorded, in the manner hereinabove provided, within 1 year from the date of said decree of divorce."

Senate Amendment "A" was adopted in concurrence and the Bill assigned for third reading tomorrow.

**Divided Report
Tabled Until Later in Today's
Session**

Report "A" of the Committee on Public Utilities on Bill "An Act relating to Valuation of Property of Public Utilities for Fixing Rates" (S. P. 167) (L. D. 364) reporting same in New Draft "A" (S. P. 555) (L. D. 1504) under same title and that it "Ought to pass"

Report was signed by the following members:

Mr. LESSARD of Androscoggin
— of the Senate.

Messrs. COOK of Portage Lake
HAUGHN of Bridgton
BERNIER of Waterville
GILMARTIN of Portland

— of the House.

Report "B" of same Committee on same Bill reporting same in New Draft "B" (S. P. 556) (L. D. 1505) under same title and that it "Ought to pass"

Report was signed by the following members:

Messrs. MARTIN of Kennebec

SILSBY of Hancock

— of the Senate.

Messrs. SKOLFIELD of Harpswell

OSBORNE of Fairfield

CYR of Fort Kent

— of the House.

Came from the Senate with Report "B" accepted and New Draft "B" passed to be engrossed.

In the House: The Reports were read.

The SPEAKER: The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker and Members of the House: The gentleman from Waterville, Mr. Bernier, was unable to be present this morning because of representing someone in a court case. He has assured me that he will be here this afternoon. Although he does not sign the same report that I do, I feel that it is only fair that he be present, if possible, when this matter is debated.

I therefore move that Item 13 be tabled until later in today's session.

The SPEAKER: The gentleman from Fairfield, Mr. Osborne, moves that the two Reports and Bill lie on the table pending acceptance of either Report and be taken up later in today's session. Is this the pleasure of the House?

The motion prevailed and the two Reports and Bill were so tabled and assigned.

Non-Concurrent Matter

Resolve Requesting Judicial Council to Study Problem of Common Law Pleading and Procedure (H. P. 989) (L. D. 1137) which was passed to be engrossed in the House on March 24.

Came from the Senate passed to be engrossed as amended by Senate Amendment "A" in non-concurrence.

In the House: Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to H. P. 989, L. D. 1137, Resolve Requesting Judicial Council to Study Problem of Common Law Pleading and Procedure.

Amend said Resolve by adding after the 1st paragraph thereof the following:

'Resolved: That the Judicial Council be, and hereby is, requested to study the procedural and jurisdictional problems relating to bills of exceptions in both civil and criminal cases with the end in view of eliminating the hardships on the party aggrieved now prevalent under existing statutes; and \$2,000 is hereby appropriated from the unappropriated surplus of the general fund to the Judicial Council to carry out the purposes of this paragraph; and be it further'

On motion of the gentlewoman from Portland, Mrs. Files, House Rule 25 was suspended for the remainder of today's session in order to permit smoking.

Thereupon, on motion of Mr. Childs of Portland, the House voted to recede and concur with the Senate in its action on House Paper 989, Legislative Document 1137.

Non-Concurrent Matter

Bill "An Act relating to Registration Fees for Farm Trucks" (H. P. 1179) (L. D. 1419) which was passed to be engrossed in the House on April 8.

Came from the Senate passed to be engrossed as amended by Senate Amendment "A" in non-concurrence.

In the House: Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to H. P. 1179, L. D. 1419, Bill "An Act relating to Registration Fees for Farm Trucks."

Amend said Bill by striking out in the 20th line thereof the underlined figure "7" and inserting in place thereof the underlined figure '15'

On motion of Mr. Brockway of Milo, the House voted to recede and concur with the Senate.

Non-Concurrent Matter Tabled

An Act relating to Fees for Jurors and Witnesses (H. P. 1185) (L. D. 1440) which was passed to be enacted in the House on April 20,

and passed to be engrossed on April 13.

Came from the Senate passed to be engrossed as amended by Senate Amendment "A" in non-concurrence.

In the House: Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to H. P. 1185, L. D. 1440, Bill "An Act relating to Fees for Jurors and Witnesses."

Amend said Bill by adding a new section to be designated Sec. 3 to read as follows:

'Sec. 3. Effective date. The provisions of this Act shall become effective June 1, 1956.'

The SPEAKER: The Chair recognizes the gentleman from Benton, Mr. Woodworth.

Mr. WOODWORTH: Mr. Speaker and Members of the House: I move that we recede and concur with the Senate.

The SPEAKER: The gentleman from Benton, Mr. Woodworth, moves that the House recede and concur with the Senate. Is this the pleasure of the House?

The Chair recognizes the gentleman from Mechanic Falls, Mr. Foster.

Mr. FOSTER: Mr. Speaker, notwithstanding the change in the effective date of this, I believe in the original bill, as drawn, there is a chance for a misinterpretation or a misunderstanding and a talk that I had with some people last week that the first of the week, yesterday or today, that we would get together on that and I believe that we can iron out what might cause trouble in the future as to interpretation of it. If it could be placed on the table during the recess, this noon time we may be able to iron out the differences.

The SPEAKER: The gentleman from Mechanic Falls, Mr. Foster, moves that the Bill with accompanying papers lie on the table pending the motion of the gentleman from Benton, Mr. Woodworth, that the House recede and concur. Is this the pleasure of the House?

The motion prevailed and the Bill with accompanying papers was so tabled.

Non-Concurrent Matter

Report of the Committee on Legal Affairs reporting "Ought not to pass" on Bill "An Act relating to Real Estate of the Bath Water District" (H. P. 921) (L. D. 1029) which was accepted in the House on March 29.

Came from the Senate with the Bill substituted for the Report and passed to be engrossed as amended by Senate Amendment "A".

In the House:

The House voted to recede from its action whereby Report was accepted, and further voted to substitute the Bill for the "Ought not to pass" Report in concurrence.

The Bill was then given its two several readings.

Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to H. P. 921, L. D. 1029, Bill "An Act relating to Real Estate of the Bath Water District."

Amend said Bill by striking out all after the enacting clause and inserting in place thereof the following:

"P. & S. L., 1915, c. 197, Sec. 13, amended. The 1st sentence of section 13 of chapter 197 of the private and special laws of 1915 is hereby amended to read as follows:

'The property of said district shall be exempt from taxation, except that any real estate acquired by said district after September 1, 1955 in the town of Woolwich shall be exempt only as to pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, as provided by the general taxation provisions of the Revised Statutes.'"

Senate Amendment "A" was adopted in concurrence and the Bill assigned for third reading tomorrow.

Non-Concurrent Matter

Bill "An Act relating to Vocational Rehabilitation" (H. P. 978) (L. D. 1126) which was passed to be engrossed as amended by House Amendment "A" in the House on April 22.

Came from the Senate passed to be engrossed as amended by House Amendment "A" and Senate Amendment "A" in non-concurrence.

In the House: Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to H. P. 978, L. D. 1126, Bill "An Act relating to Vocational Rehabilitation."

Amend said Bill by inserting before the Emergency clause a new section to be numbered section 4 to read as follows:

'Sec. 4. Appropriation. There is hereby appropriated from the general fund the sum of \$26,412 for the fiscal year ending June 30, 1956, and \$52,621 for the fiscal year ending June 30, 1957 to carry out the purposes of this Act.'

Thereupon, the House voted to recede and concur with the Senate.

Non-Concurrent Matter

An Act relating to Preference in State Purchases for Products Raised or Manufactured in State (H. P. 924) (L. D. 1032) which was passed to be enacted in the House on April 27, and passed to be engrossed as amended by Committee Amendment "A" and Senate Amendment "A" on April 21.

Came from the Senate passed to be engrossed as amended by Committee Amendment "A" and Senate Amendments "A" and "B" in non-concurrence.

In the House: Senate Amendment "B" was read by the Clerk as follows:

SENATE AMENDMENT "B" to H. P. 924, L. D. 1032, Bill "An Act relating to Preference in State Purchases for Products Raised or Manufactured in State."

Amend said Bill by adding at the end thereof the following underlined words:

'and to concerns, selling such products, having a permanently established place of business in the State'

Thereupon, the House voted to recede and concur with the Senate.

Non-Concurrent Matter Tabled Until Later in Today's Session

Bill "An Act relating to Fees for Motor Vehicle Inspections" (S. P. 235) (L. D. 571) which was indefinitely postponed in the House in non-concurrence on April 27.

Came from the Senate passed to be engrossed as amended by Committee Amendment "A" and Senate Amendment "A" in non-concurrence.

In the House: Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to S. P. 235, L. D. 571, Bill "An Act relating to Fees for Motor Vehicle Inspections."

Amend said Bill by striking out the underlined amount "\$1" in the 3rd line from the end and inserting in place thereof the underlined amount '75c'

The SPEAKER: The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker and Members of the House, I move that we adhere because I fear that we will be getting still a 50 cent inspection for 75 cents.

The SPEAKER: The gentleman from Fairfield, Mr. Osborne, moves that the House adhere.

The Chair recognizes the gentleman from Portland, Mr. Childs.

Mr. CHILDS: Mr. Speaker and Members of the House: I understand that this bill is needed by the Department for clarification more than for anything else. And I think that if the gentleman is more interested in the price on it, possibly he should do something about striking out the 75 and put whatever price he thinks is correct. I, personally, think 75 cents is a fair price at this time and I hope that his motion does not prevail.

The SPEAKER: The Chair recognizes the gentleman from Enfield, Mr. Dudley.

Mr. DUDLEY: Mr. Speaker and Members of the House: Well I would like to say that since I am in that line of business that I would think anyone would be perfectly satisfied with what it is at the present time without changing it unless they were going to gain something from it, such as our good Representative, the gentleman from Fairfield, Mr. Osborne, suggested.

I would like to say that any storekeeper or anyone who is in any kind of business in this House would be pleased to have everybody in his town sent into his

place of business. I am sure he would sell them something if he was any kind of a salesman at all and therefore I would think he would be well satisfied with the price he is now getting. I think he would be a very poor salesman if he could not sell them some little thing to make it worthwhile coming in other than just the 50 cents they get from inspection.

I would like to see it remain as it is now.

The SPEAKER: The Chair recognizes the gentleman from Orono, Mr. Needham.

Mr. NEEDHAM: Mr. Speaker and Members of the House: I believe that this bill as amended is a reasonable compromise, that the 75 cents, 10 of which goes to the State, is fair to all concerned. The fee has been 50 cents for a long time and in the majority of cases it does not begin to compensate the party who has to perform this inspection. I think that it is only fair that in line with other people who are also selling goods and services that they be given a fair increase in line with all other commodities and services that are being sold.

I hope the motion does not prevail.

The SPEAKER: The Chair recognizes the gentleman from Bangor, Mr. Quinn.

Mr. QUINN: Mr. Speaker and Ladies and Gentlemen of the House: There is more to this Bill than the price tag on it. This Bill is a departmental bill to clarify certain deficiencies they have discovered in their administration of the bill, and that is the most important part of the bill.

The price of 50 cents has been on it ever since inspection started. Now it does seem that 75 cents is not too much of a change and particularly if 10 cents of that is going back to the State; and therefore I would move that we recede and concur with the Senate.

The SPEAKER: The gentleman from Bangor, Mr. Quinn, moves that the House recede and concur, which is the pending motion. After that would come the motion to adhere.

The SPEAKER: The Chair recognizes the gentleman from Lewiston, Mr. Dumais.

Mr. DUMAIS: Mr. Speaker and Members of the House: I certainly do not believe that an increase is due right now. I do not believe that there are any garages whatsoever, wherever they may be, that can truly inspect an automobile even for five dollars and do a real good job on it.

In order for a person to inspect an automobile and to know whether it is in shape to go on the road, every brake, shoe and brake drum on the automobile, king pins and your front end would have to be taken off and inspected right through.

I think that this inspection sticker is a good thing for the garages just as it stands right now. They get 50 cents plus repairing tail lights, wipers, broken window glass and what not. I do not see that 75 cents will make much difference to the average garage. And therefore I would go along with my good friend, the gentleman from Fairfield, Mr. Osborne, and I do not think there is any need of a change right now.

The SPEAKER: The Chair recognizes the gentleman from Perham, Mr. Bragdon.

Mr. BRAGDON: Mr. Speaker and Members of the House: I would wonder if it would be in order to inquire of the gentleman from Bangor, Mr. Quinn, what these other matters are that the Department wishes to take care of in this bill since he assumed as much.

The SPEAKER: The gentleman from Perham, Mr. Bragdon, addresses a question through the Chair to the gentleman from Bangor, Mr. Quinn, who may answer if he chooses.

Mr. QUINN: Mr. Speaker and Members of the House: There are provisions in the present bill that clarify the handling of the stickers by the inspector. Some inspectors believe that they should return the stickers immediately after the inspection period of the month in the spring and the month in the fall, and there is one particular court in the State that feels that the inspec-

tion is only for those two months rather than for the year around.

Now this is a safety measure to guarantee the users of the highway, as near as they can, that vehicles on the highway are in a safe condition to be operated. Therefore, it is a bill that is effective every day throughout the year and not merely for 30 days in the spring and 30 days in the fall. And because of the difficulty of administering of it, in that regard, they have amended this particular bill to clarify that and to make it more understandable.

The SPEAKER: The Chair recognizes the gentleman from Bangor, Mr. Totman.

Mr. TOTMAN: Mr. Speaker and Members of the House: I do not wish to debate at this time whether or not you feel you want a difference in the cost for inspection of motor vehicles. However, I think the gentleman from Perham, Mr. Bragdon, has raised a very good point as to the other items in the bill. I think my colleague from Bangor, Mr. Quinn, has answered him partially. I would like to continue with the more pertinent points and I hope that if you do not go along with this suggested price change, you will certainly have the patience to allow this bill to be tabled to retain the present fee and retain those good portions of the bill which are necessary. And I will quickly summarize them.

The first major change necessary says in gist that not only shall vehicles be inspected twice a year but that it shall be unlawful for any person to operate a car on the highway unless it has been inspected and bears a certificate. At the present time, there is some very serious question as to the right to fine a person who does not have a certificate on his windshield and that loophole should be covered.

Point number two, which is most important in my mind, the bill says that each official inspection station shall stock a sufficient number of stickers to meet their demands at all times. Previously, it said just through the entire inspection period. Now I know of repeated occasions where people, particularly summer residents, have come to Maine and

taken cars out of winter storage, gone to a local inspection station and because the period had gone by were not able to get their car inspected because of lack of stickers. It does not happen too often, I realize, but it does happen.

And the third point is that the stickers shall be a distinct and different color.

Now, ladies and gentlemen, I hope that you realize that the bill is more than just a question of 75 cents or 50 cents or a dollar. Frankly to me that is not too material. But closing some of these loopholes and making the bill more workable I think is a very serious piece of legislation and I hope that you will not kill the bill just because of the price tag involved.

The SPEAKER: The Chair recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: The gentleman from Bangor, Mr. Totman, has said that we could table the bill, something to that effect, and ladies and gentlemen of the House, this is not necessary. As there is an Amendment, Filing No. 320, now in your possession, that could be added to this bill that would put the inspection fee back in the form that it has always been, that being 50 cents for the inspection and 5 cents to the State for the sticker.

So I do believe that it would be wrong to kill this bill. And if we move to accept the bill, we could indefinitely postpone the Senate amendment and this amendment could be presented and it would put it back in its present form as far as inspection fees are concerned. I hope that they consider this.

The SPEAKER: The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker and Members of the House: I was somewhat astounded with the statements just made by the gentleman from Bangor, my good friend, Mr. Totman, because unless my memory fails me it was his motion to indefinitely postpone that killed this Bill in the House before.

However, I do not want to be unreasonable in this matter and if

there is some manner in which we can adopt this amendment 320 and do away with the other amendments, I certainly will go along with the bill.

I would ask the Chair what motion is suggested. I feel that first there is a motion from another gentleman that would have to be withdrawn.

The SPEAKER: The Chair would state first that it is possible to divide the motion to recede and concur and if that motion is divided and the House recedes from its action in indefinitely postponing the bill, then it would be possible to reconsider its action in adopting House Amendment "E", which provided that the rate would be 75 cents. It would be possible to adopt an amendment that would provide for a 50 cent rate and as thus amended pass the bill again to be engrossed.

Now, perhaps a charting of those moves after the House recesses and taking it up again this afternoon might be of assistance if the gentleman wishes to do so.

Mr. OSBORNE: Mr. Speaker, I move that the matter be tabled until later in the day.

The SPEAKER: The gentleman from Fairfield, Mr. Osborne, moves that the Bill with accompanying papers lie on the table pending the motion of the gentleman from Bangor, Mr. Quinn, that the House recede and concur and the motion to adhere and be taken up later in the day.

For what purpose does the gentleman from Bangor, Mr. Totman, arise?

Mr. TOTMAN: Mr. Speaker, for a point of clarification. Is debate in order?

The SPEAKER: The Chair will state that debate is not in order. A tabling motion is not debatable.

Is it the pleasure of the House to do so table the matter?

The motion prevailed and the Bill with accompanying papers was so tabled and assigned.

Non-Concurrent Matter

Bill "An Act Increasing Certain County Salaries in Androscoggin County" (H. P. 1050) (L. D. 1225) which was passed to be engrossed

as amended by Committee Amendment "A" in the House on May 3.

Came from the Senate passed to be engrossed as amended by Committee Amendment "A" and Senate Amendment "B" in non-concurrence.

In the House:

The SPEAKER: The Chair recognizes the gentleman from Lewiston, Mr. Dumais.

Mr. DUMAIS: Mr. Speaker and Members of the House: I move that we recede and concur.

The SPEAKER: The gentleman from Lewiston, Mr. Dumais, moves that the House recede and concur. Is this the pleasure of the House?

The Chair recognizes the gentleman from Auburn, Mr. Wade.

Mr. WADE: Mr. Speaker and Members of the House: Before that motion is put, I want to say first that I do not want to bring the fight in Androscoggin County about county salaries on the floor of the House but I do want to make the record clear. Earlier in the session we, the minority members of the county delegation, the Republicans, agreed to certain salary increases in the cases of salaries that were somewhat out of line.

The salaries of the County Attorney and the Assistant County Attorney were not increased because it was very obvious that those salaries were not out of line. Since that time, the majority group of the county delegation has changed its ground and now asks for increases in salary for the County Attorney and the Assistant County Attorney because other salaries have been increased. We, the Republican members, do not go along with this change of ground and these further increases in salary.

The SPEAKER: The question before the House is on the motion of the gentleman from Lewiston, Mr. Dumais, that the House recede and concur with the Senate.

All those in favor will signify by saying aye; those opposed, no.

A viva voce vote being taken, the motion prevailed.

Non-Concurrent Matter

Bill "An Act relating to Checking Speed of Motor Vehicles by Electrical Devices" (H. P. 109) (L. D.

117) on which the House adhered to its action to indefinitely postpone on May 6.

Came from the Senate with that body voting to insist on its former action whereby the Bill was passed to be engrossed as amended by Committee Amendment "A" and Senate Amendment "A", and asking for a Committee of Conference.

In the House: On motion of Mr. Childs of Portland, on a viva voce vote, the House voted to insist and join in a Committee of Conference.

The Speaker appointed the following Conferees on the part of the House:

Messrs. FULLER of South Portland
HILTON of Bremen
QUINN of Bangor

From the Senate: The following Communication:

STATE OF MAINE
SENATE CHAMBER
OFFICE OF THE SECRETARY

May 9, 1955

Honorable Harvey R. Pease
Clerk of the House of Representatives

Ninety-seventh Legislature

Sir:

The Senate today voted to insist upon its former action whereby it indefinitely postponed in non-concurrence Bill "An Act Relating to the Taking of Quahogs." (H. P. 166) (L. D. 157) and to join a Committee of Conference.

The President appointed the following conferees on the part of the Senate.

Senators:

SILSBY of Hancock
WYMAN of Washington
WEEKS of Cumberland

Respectfully,

(Signed) Chester T. Winslow
Secretary of the Senate

The Communication was read and ordered placed on file.

The Speaker appointed the following Conferees on the part of the House:

Messrs. MCCLUSKEY of Warren
WINCHENPAW of
Friendship
STANWOOD of Steuben

The SPEAKER: The Chair is informed that there are in the balcony of the House fifty students of the Readfield Grade Schools, under the supervision of their Principal, Mr. Gacetta and their teachers, Mrs. Cowperthwaite and Mrs. Marjorie McKenney.

On behalf of the House, the Chair extends to you a hearty and cordial welcome and hopes you will find your visit profitable and entertaining. (Applause)

House at Ease

Called to order by the Speaker.

The SPEAKER: To the Joint Conference Committee on House Paper 30, Legislative Document 40, Bill "An Act relating to the Issuance of Operators' Licenses from Date of Birth with Notification," the Speaker appoints the following Conferees on the part of the House: Messrs. ANDERSON of Greenville
FINEMORE of Bridgewater
CHILDS of Portland.

(Off Record Remarks by the Speaker)

Orders

Mr. Pierce of Bucksport presented the following Order and moved its passage.

The Order was read by the Clerk as follows:

ORDERED, That the Superintendent of Buildings be, and hereby is, directed to open the observation tower and dome to members of the Legislature only on May 10th between the hours of 1:00 P.M. and 2:00 P.M., Eastern Daylight Saving Time.

The SPEAKER: The Chair recognizes the gentleman from Bucksport, Mr. Pierce.

Mr. PIERCE: Mr. Speaker, as this is not a Legislative matter I suggest that my remarks be off the record.

Ladies and Gentlemen: For a few years past the observation tower outdoors has been closed to the general public because of the necessity for the Superintendent of Buildings to store documents in the tower and because of the fire hazard existing.

I have arranged with the Superintendent of Buildings to have it open for one hour today so that we may all go up there and enjoy the beautiful view. I would suggest cameras to those who have them. It is, I believe, 125 feet. I assure you it is well worth the trip but it must be enforced strictly that there will be no smoking.

On the record I hope my order has a passage, Mr. Speaker.

The SPEAKER: The Chair would state that it believes the gentleman's remarks will be in the record.

The question before the House is on the motion of the gentleman from Bucksport, Mr. Pierce, that this order receive passage. Is this the pleasure of the House?

The Chair would state that May 10 is today.

The Chair recognizes the gentleman from Auburn, Mr. Wade.

Mr. WADE: Mr. Speaker and Members of the House: I happened to be talking with the Superintendent of Buildings a few moments ago and I gathered that he was quite opposed to this on account of the fire hazard. As I understand it, the dome is composed entirely of wood and dry as tinder and under normal circumstances people are kept out of there and his opinion seemed to be that it was a good idea to keep people out of there every day.

The SPEAKER: The Chair recognizes the gentleman from Bucksport, Mr. Pierce.

Mr. PIERCE: Mr. Speaker and Members of the House: There seems to be a difference of opinion. The Superintendent of Buildings did, this morning, state that it was perfectly permissible for us to go up there. I have arranged with two members of the Augusta Fire Department to stand by. Providing there is no smoking, I can see absolutely no hazard.

The SPEAKER: The Chair recognizes the gentleman from West Gardiner, Mr. Martin.

Mr. MARTIN: Mr. Speaker and Members of the House: I think there is another reason for any possible objection to Members visiting the observation tower. It has

not been stated yet, but I think we can get around it.

It is due to the part of the session in which we now find ourselves, namely the very tail end of it. And it is a well known fact that many of us are extremely discouraged and I think that if we appointed two policemen, perhaps, to accompany the two firemen, we might remove the objection.

The SPEAKER: The question before the House is on the motion of the gentleman from Bucksport, Mr. Pierce, that the order receive passage.

All those in favor will signify by saying aye; those opposed, no.

A viva voce vote being taken, the Order received passage.

House at Ease

Called to order by the Speaker.

Mr. Shaw of Bingham presented the following Order and moved its passage.

The Order was read by the Clerk as follows:

ORDERED, the Senate Concurring, that the Legislative Research Committee be, and hereby is, directed to investigate and determine the activities of the Employment Security Commission relative to their functioning as a medium for the advertising of minimum hourly wage and acting as an agency for furthering information for the establishment of a predetermined hourly wage as it may pertain to the logging and lumbering industry of the State of Maine; and be it further

ORDERED, that such Committee ascertain the activities of the Department of Health and Welfare relative to the inspection of facilities provided for the housing and feeding of employees, by employers who provide such facilities and make a charge therefor, determining whether or not there is a schedule of inspection whereby any and all camps, providing food and shelter for employees of the logging and lumbering industry, are inspected and that minimum standards of sanitation are met with as provided by statute; and be it further

ORDERED, that the Committee report the results of their study to the 98th Legislature. (H. P. 1249)

The Order received passage and was sent up for concurrence.

The SPEAKER: The Chair recognizes the gentleman from Bowdoinham, Mr. Curtis.

Mr. CURTIS: Mr. Speaker and Ladies and Gentlemen: I would like to reconsider our action on Item 4 on yesterday's calendar, page 8, Bill "An Act relating to Boilers and Unfired Steam Pressure Vessels", House Paper 1235, Legislative Document 1525.

If we reconsider, I wish to table it until later in the day for the purpose of offering an amendment.

The SPEAKER: The gentleman from Bowdoinham, Mr. Curtis, moves that the House reconsider its action whereby yesterday it passed to be engrossed Bill "An Act relating to Boilers and Unfired Steam Pressure Vessels", House Paper 1235, Legislative Document 1525. Is this the pleasure of the House?

The motion prevailed.

Thereupon, on further motion of the same gentleman the Bill was tabled pending passage to be engrossed.

On motion of Mr. Baird of North Haven, the House voted to reconsider its action of yesterday whereby An Act relating to Size of Fish and Number and Weight of Catch, Senate Paper 550, Legislative Document 1488, was passed to be enacted.

The SPEAKER: The Chair recognizes the gentleman from North Haven, Mr. Baird.

Mr. BAIRD: Mr. Speaker, does this have to be taken back beyond engrossing?

The SPEAKER: Does the gentleman wish to offer an amendment?

Mr. BAIRD: Yes, Mr. Speaker.

The SPEAKER: The Chair would state that it would.

Thereupon, on motion of the same gentleman, under suspension of the rules, the House voted to reconsider its action of May 4 whereby the Bill was passed to be engrossed as amended by House Amendment "A".

The same gentleman then offered House Amendment "B" and moved its adoption.

House Amendment "B" was read by the Clerk as follows:

HOUSE AMENDMENT "B" to S. P. 550, L. D. 1488, Bill "An Act relating to Size of Fish and Number and Weight of Catch."

Amend said Bill by striking out the 7th and 8th lines thereof and inserting in place thereof the following underlined words and punctuation:

'of Franklin and Somerset during any one day'

Further amend said Bill by striking out the 17th line and inserting in place thereof the following underlined words and punctuation:

'The counties of Aroostook, Androscoggin, Cumberland, Hancock, Kennebec, Knox, Lincoln, Oxford, Penobscot, Piscataquis, Sagadahoc, Waldo, Washington and'

House at Ease

Called to order by the Speaker.

On further motion of Mr. Baird of North Haven, the House voted under suspension of the rules to reconsider its action of April 29 whereby House Amendment "A" was adopted.

On further motion of the same gentleman, House Amendment "A" was indefinitely postponed.

House Amendment "B" was then adopted and the Bill was passed to be engrossed as amended by House Amendment "B" in non-concurrence and sent up for concurrence.

The SPEAKER: The Chair recognizes the gentleman from Baileyville, Mr. Brown.

Mr. BROWN: Mr. Speaker, I move that we reconsider our action of yesterday whereby L. D. 1517 was given its third reading under suspension of the rules.

The SPEAKER: The Chair would state that Senate Paper 561, Legislative Document 1517, Bill "An Act to Provide Special Disability Compensation for Members of Organized Fire Companies" is in the possession of the House.

The gentleman from Baileyville, Mr. Brown, moves that the House reconsider its action of yesterday

whereby this Bill was passed to be engrossed.

The SPEAKER: The Chair recognizes the gentleman from Bridgton, Mr. Haughn.

Mr. HAUGHN: Mr. Speaker, on this particular bill that was passed here yesterday under suspension of the rules, I hope that that motion to reconsider does not prevail.

The SPEAKER: The pending question before the House is on the motion of the gentleman from Baileyville, Mr. Brown, that the House reconsider its action of yesterday in passing to be engrossed Bill "An Act to Provide Special Disability Compensation for Members of Organized Fire Companies".

The Chair recognizes the gentleman from Bath, Mr. Ross.

Mr. ROSS: Mr. Speaker and Members of the House: On L. D. 1517, I would like to present some facts to the House and I have a House Amendment to offer for their consideration so I hope that the motion of the gentleman from Baileyville, Mr. Brown, does prevail.

The SPEAKER: The question before the House is on the motion of the gentleman from Baileyville, Mr. Brown, that the House reconsider its action of yesterday whereby this Bill was passed to be engrossed. Is this the pleasure of the House?

All those in favor will signify by saying aye; those opposed, no.

A viva voce vote being taken, the motion prevailed.

The SPEAKER: The Chair recognizes the gentleman from Bridgton, Mr. Haughn.

Mr. HAUGHN: Mr. Speaker and Members of the House: Not questioning the wisdom and the knowledge of the Speaker which I apologize for, I would request a division on that vote if it is still possible.

The SPEAKER: The Chair would state that if the gentleman doubts the vote, a division may be had. Does the gentleman doubt the vote?

Mr. HAUGHN: I do, Mr. Speaker.

The SPEAKER: As many as are in favor of the House reconsidering its action of yesterday whereby this Bill was passed to be engrossed will kindly rise and remain standing until the monitors have made and returned the count.

A division of the House was had.

Thirty-nine having voted in the affirmative and forty-one having voted in the negative, the motion did not prevail.

The SPEAKER: The Chair recognizes the gentleman from Portland, Mr. Charles.

Mr. CHARLES: Mr. Speaker, I move that this bill be sent forthwith to the Senate.

The SPEAKER: The Chair would state that the Senate has already acted on this bill and the next thing to be done is for it to be engrossed and returned to the House.

Mr. CHARLES: Mr. Speaker, it has already been engrossed so I do not think that any further action is necessary.

The SPEAKER: The Chair will state that engrossing is the physical process of printing and must be done and it will come back, the Chair is informed, after twenty-four to forty-eight hours.

The Chair recognizes the gentleman from Friendship, Mr. Winchenpaw. For what purpose does the gentleman rise?

Mr. WINCHENPAW: Mr. Speaker, is it possible to still say a few words about this bill? Or has all debate been ruled out?

The SPEAKER: The Chair would state that debate would be in order when the bill returns after engrossing.

The SPEAKER: Continuing under Orders.

The Chair recognizes the gentleman from Medway, Mr. Potter.

Mr. POTTER: Mr. Speaker, may I inquire if L. D. 1500 is in the possession of the House?

The SPEAKER: The Chair would state that it is.

Thereupon, on motion of the same gentleman, The House voted to reconsider its action of yesterday whereby Resolve to Simplify the Ice Fishing Laws by Counties, House Paper 1221, Legislative Document 1500, was passed to be engrossed as amended by House Amendments "A", "B", "C", "D", "E", "F", "G", "H" and "I".

The same gentleman then offered House Amendment "K" and moved its adoption.

House Amendment "K" was read by the Clerk as follows:

HOUSE AMENDMENT "K" to H. P. 1221, L. D. 1500, Resolve to Simplify the Ice Fishing Laws by Counties.

Amend said Resolve under the caption "LINCOLN COUNTY" by striking out the figure "10" in the 1st line of the 1st paragraph and inserting in place thereof the figure '15'

Further amend said Resolve under the caption "SAGADAHOC COUNTY" by striking out the figure "10" in the 1st line of the 1st paragraph and inserting in place thereof the figure '15'

House Amendment "K" was adopted.

Mr. Cote of Lewiston then offered House Amendment "J" and moved its adoption.

House Amendment "J" was read by the Clerk as follows:

HOUSE AMENDMENT "J" to H. P. 1221, L. D. 1500, Resolve to Simplify the Ice Fishing Laws by Counties.

Amend said Resolve, under the caption ANDROSCOGGIN COUNTY, by striking out the figure "10" in the 1st line of the 1st paragraph and inserting in place thereof the figure '15'

House Amendment "J" was adopted.

Mr. Evans of Cornish then offered House Amendment "L" and moved its adoption.

House Amendment "L" was read by the Clerk as follows:

HOUSE AMENDMENT "L" to H. P. 1221, L. D. 1500, Resolve to Simplify the Ice Fishing Laws by Counties.

Amend said Resolve under the caption "York County" by striking out the figure "10" in the 1st line of the 1st paragraph and inserting in place thereof the figure '15'

The SPEAKER: Is it the pleasure of the House that House Amendment "L" be adopted?

The Chair recognizes the gentleman from Medway, Mr. Potter.

Mr. POTTER: Mr. Speaker, for clarification, I would like to have the Clerk read the section of the bill because I think there is no figure "10" in it. I think the figure is 15 already.

The SPEAKER: The gentleman from Medway, Mr. Potter, has requested that the Clerk read that portion of the bill relating to York County.

The CLERK: "York County The daily bag limit is 15 trout, salmon, togue or bass in the aggregate from any or all of the lakes, ponds, rivers, streams and brooks, which shall not exceed a weight of 7½ pounds in the aggregate unless otherwise restricted below."

The SPEAKER: The Chair recognizes the gentleman from Cornish, Mr. Evans.

Mr. EVANS: Mr. Speaker, under that, I will withdraw my amendment. I am very sorry.

The SPEAKER: The Chair understands that the gentleman from Cornish, Mr. Evans, withdraws House Amendment "L".

(Off Record Remarks by the Speaker)

The SPEAKER: The Chair recognizes the gentleman from Bangor, Mr. Totman.

Mr. TOTMAN: Mr. Speaker, I would like to ask a question through the Chair of the House Chairman of the Committee on Fish and Game. While I am not a member of the Fish and Game organization, I would like to know very seriously and sincerely because I feel that these various amendments have simply restored practically state wide the limit of 15. Is it necessary to have all these amendments, or is there any particularly good reason why we can not change the bill to 15 and save a tremendous amount of cost in printing?

The SPEAKER: The gentleman from Bangor, Mr. Totman, addresses a question through the Chair to the gentleman from Medway, Mr. Potter, who may answer if he so chooses.

The Chair recognizes the gentleman from Medway, Mr. Potter.

Mr. POTTER: Mr. Speaker, the original bill calls for 15 in some counties and 10 in the others. We asked the members of the House to come before us in executive session and explain to us what they would like in their counties so that the original bill could be printed as to what the counties wished. We went along with the gentlemen from the

various counties who came into our executive session and told us what they wanted. We drew up a bill in redraft as you will notice, with the bill written up as the delegation requested. Then, after the bill came into the House, these amendments came in. The committee was in no way responsible for the amendments. We tried to get the bill in redraft according to the recommendations of the various county delegations.

(Off Record Remarks by the Speaker)

Thereupon, Resolve to Simplify the Ice Fishing Laws by Counties, House Paper 1221, Legislative Document 1500, was passed to be engrossed as amended by House Amendments "A", "B", "C", "D", "E", "F", "G", "H", "I", "J", and "K" and sent up for concurrence.

The SPEAKER: The Chair is informed that there are in the balcony of the House this morning 122, no less, students from the Seventh Grades of the Virginia and Pattin-gill Schools of Rumford accompanied by Mrs. Banas, Miss Kelley, Mrs. Shurtleff, Mrs. Pappass, and Mr. Churchill.

On behalf of the House the Chair extends to you a cordial welcome and would comment that it would seem that yours is the largest school group that has come from any town to visit us at one time this year. (Applause)

The SPEAKER: The Chair would inquire if there is any further business under orders?

The Chair would request the Sergeant-at-Arms to kindly escort the gentleman from Bar Harbor, Mr. Edgar, to the rostrum for the purpose of presiding as Speaker pro tem.

Thereupon, Mr. Edgar assumed the Chair as Speaker pro tem amid the applause of the House and Speaker Trafton retired from the Hall.

House Reports of Committees Leave to Withdraw

Mr. Lamb from the Committee on Natural Resources on Bill "An Act Providing for Additional Public

Members of the Water Improvement Commission" (H. P. 1032) (L. D. 1204) reported Leave to Withdraw.

Report was read and accepted and sent up for concurrence.

Ought Not to Pass

Mr. Albert from the Committee on Retirements and Pensions reported "Ought not to pass" on Resolve providing for State Pension for Irving Hilton of Wiscasset (H. P. 73)

Report was read and accepted and sent up for concurrence.

Ought to Pass in New Draft

Mr. Nadeau from the Committee on Highways on Resolve in favor of City of Waterville (H. P. 881) (L. D. 989) reported same in a new draft (H. P. 1246) (L. D. 1539) under title of "Resolve Providing for Splashboard on Waterville-Winslow Bridge" and that it "Ought to pass"

Mrs. Thomas from the Committee on Legal Affairs on Bill "An Act relating to Preference to Maine Residents in Certain Contracts" (H. P. 748) (L. D. 829) reported same in a new draft (H. P. 1248) (L. D. 1541) under same title and that it "Ought to pass"

Reports were read and accepted, the Resolve read once, the Bill read twice and tomorrow assigned.

Tabled Until Later in Today's Session

Mr. Finemore from the Committee on Transportation on Bill "An Act relating to Traffic Officers at Drive-in Theaters" (H. P. 1114) (L. D. 1304) reported same in a new draft (H. P. 1245) (L. D. 1538) under same title and that it "Ought to pass"

Report was read.

Thereupon, on motion of Mr. Bibber of Kennebunkport, the Report and Bill were tabled until later in today's session pending acceptance of the Committee Report.

(Mr. Haughn of Bridgton was granted unanimous consent to address the House off the record.)

Divided Report Tabled

Majority Report of the Committee on Liquor Control reporting "Ought

not to pass" on Bill "An Act Providing for Tax on Non-returnable Malt Liquor Bottles" (H. P. 547) (L. D. 604)

Report was signed by the following members:

Messrs. BOUCHER of Androscoggin
CARPENTER of Somerset
— of the Senate.

Messrs. COTE of Lewiston
DOSTIE of Winslow
ANTHOINE of Windham
CHARLES of Portland
PIERCE of Bucksport
— of the House.

Minority Report of same Committee reporting "Ought to pass" on same Bill.

Report was signed by the following members:

Mr. CRABTREE of Aroostook
— of the Senate.

Mrs. CHRISTIE of Presque Isle
Mr. RICH of Charleston
— of the House.

Reports were read.

The SPEAKER pro tem: The Chair recognizes the gentleman from Friendship, Mr. Winchenpaw.

Mr. WINCHENPAW: Mr. Speaker and Ladies and Gentlemen of the House: This is a very important bill and it is closely related to two other bills and although I know the hour is late and I am as anxious to get home as anyone, I have arranged my personal affairs so that I will be here in my seat every minute and I move that this lie on the table.

The SPEAKER pro tem: The gentleman from Friendship, Mr. Winchenpaw, moves that the two Reports and Bill lie on the table pending acceptance of either Report. Is this the pleasure of the House?

(Cries of "No")

The SPEAKER pro tem: All those in favor will please signify by saying aye; those opposed, no.

A viva voce vote being taken, the motion prevailed and the two Reports and Bill were so tabled.

Divided Report

Majority Report of the Committee on Transportation on Bill "An Act relating to Movement of Contractor's Equipment over State Highways" (H. P. 1142) (L. D. 1339) re-

porting same in a new draft (H. P. 1247) (L. D. 1540) under same title and that it "Ought to pass"

Report was signed by the following member:

Messrs. COLE of Waldo
WYMAN of Washington
HALL of York
— of the Senate.

Messrs. TOTMAN of Bangor
FINEMORE of Bridgewater
PALMETER of
Meddybemps
MADORE of Van Buren
JACQUES of Lewiston
GREENE of Belfast
— of the House.

Minority Report of same Committee reporting "Ought not to pass" on same Bill.

Report was signed by the following members:

Mr. ALLEN of Chelsea
— of the House.

Reports were read.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: I talked with the gentleman from Chelsea, Mr. Allen, this morning and he is in favor of the majority report going along. Therefore, I move the acceptance of the majority report "Ought to pass".

The SPEAKER pro tem: The gentleman from Bridgewater, Mr. Finemore, moves that the Majority Report "Ought to pass" in New Draft Report of the Committee be accepted. Is this the pleasure of the House?

The motion prevailed.

The Bill was then given its two several readings and assigned for third reading tomorrow.

Third Reader Tabled Until Later in Today's Session

Bill "An Act relating to Medical Services under the Workmen's Compensation Act" (S. P. 560) (L. D. 1516)

Was reported by the Committee on Bills in the Third Reading and read the third time.

The SPEAKER pro tem: The Chair recognizes the gentleman from Greenville, Mr. Anderson.

Mr. ANDERSON: Mr. Speaker, if I am in order, I am going to make a motion and my motion is that the bill be indefinitely postponed. I make that motion.

The SPEAKER pro tem: The gentleman from Greenville, Mr. Anderson, moves that the Bill be indefinitely postponed.

The Chair recognizes the gentleman from Hanover, Mr. Ferguson.

Mr. FERGUSON: Mr. Speaker and Members of the House: I rise in support of the motion of the gentleman from Greenville, Mr. Anderson. I certainly hope that the House will feel that they can go along with this motion at this time.

The SPEAKER pro tem: The Chair recognizes the gentleman from South Portland, Mr. Jones.

Mr. JONES: Mr. Speaker and Ladies and Gentlemen of the House: This bill proposes to amend one of the most important provisions of our Workmen's Compensation Law, a provision that has stood the test of 40 years' experience since its enactment in 1915. This bill would allow an employee who was injured the free choice of any physician he cared to call in and as it is drawn he could conceivably call in a doctor from Massachusetts or New York State and the employer could be compelled to pay the bill.

As the law now stands the employer is charged with the duty of paying compensation to the employee and of furnishing and paying for his medical, surgical and hospital care. These costs the employer is required to meet. Because of these duties it has always been considered reasonable and fair that the employer have the right to select the doctor.

This subject has come up many times before in the previous sessions and previous legislatures have felt that the employer would select the best physician available since rehabilitation is the prime objective in every case. Experience has proved that the so-called "free choice of physician" by an employee usually results in the selection of a doctor on the basis of friendship or acquaintance rather than on the basis of qualifications to administer to the particular injury and indicated course of treatment. These

factors lead not only to failure of rehabilitation or delay in rehabilitation, but it also results in an increase in the cost of medical and disability benefits.

Although at first blush it seems only fair that an injured employee should have the right to choose his own physician, it actually does not work out very satisfactorily. This statement applies not only to employers but also to the employee. The employers, of course, have absolutely no control over the treatment being rendered by the employee's physician under this bill. This would often result in the prolonged disability periods and payments for unnecessary treatments. From the point of view of the employer, this, of course, is unnecessary expense. From the point of view of the employee, it may result in his being subjected to the disfigurement of treatments or operations which the employer's medical specialists do not feel are required.

The support on this bill seems to come mainly from one locality. As a member of the Labor Committee which heard it, I recall there was no general support for it. I believe legislation of state-wide effect and so entirely contrary to our past concepts should not be adopted merely because of the wailings of one community.

To my way of thinking, anything that needs to be remedied in that one locality can be straightened out by the local lawyers or doctors, with a little help from the Industrial Accident Commission, and without penalizing all the other employees and employers in the State of Maine, as this bill would do if enacted.

I would not burn down the whole set of buildings to eliminate one small mouse temporarily hiding in the shed.

As a member of the Committee on Labor, I strongly urge the indefinite postponement of this bill.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bath, Mr. Couture.

Mr. COUTURE: Mr. Speaker and Members of the House: I notice that my colleague, the gentleman from Bath is out at the present time and he spoke very much

in favor of this bill yesterday. I therefore move that this bill be placed on the table for later on during the day.

The SPEAKER pro tem: The gentleman from Bath, Mr. Couture, moves that Bill "An Act relating to Medical Services under the Workmen's Compensation Act", Senate Paper 560, Legislative Document 1516, lie on the table pending the motion of the gentleman from Greenville, Mr. Anderson, for indefinite postponement and be assigned for later in today's session. Is this the pleasure of the House?

All those in favor will kindly signify by saying aye; those opposed, no.

A viva voce vote being taken, the motion prevailed and the Bill was so tabled and assigned.

The SPEAKER pro tem: The Chair wishes to acknowledge at this time receipt of notice that there are in the balcony of the House, in addition to those already recognized, thirty members from Berwick High School History Class under the leadership of Mr. Lloyd Hatfield, Miss Patricia Ames and Mrs. Crist.

The House, through the Chair, is happy to have you with us this morning and extends to you a hearty welcome and hopes that all of you high school students will benefit by visiting us here today. (Applause)

Passed to Be Engrossed

Bill "An Act to Reactivate a State Committee on Aging" (S. P. 282) (L. D. 793)

Bill "An Act relating to Airport Construction Fund" (H. P. 330) (L. D. 371)

Bill "An Act Transferring State Sanatoriums from Department of Institutional Service to Department of Health and Welfare" (H. P. 1134) (L. D. 1332)

Bill "An Act to Establish the Limerick Sewage District" (H. P. 1242) (L. D. 1534)

Resolve in favor of the Northern Maine Sanatorium (S. P. 143) (L. D. 342)

Resolve Authorizing a Survey of State Government (S. P. 441) (L. D. 1233)

Resolve in favor of Knox Memorial Association, Inc. for Support and Maintenance of "Montpelier" (H. P. 954) (L. D. 1057)

Were reported by the Committee on Bills in the Third Reading, Bills read the third time, Resolves read the second time, all passed to be engrossed and sent to the Senate.

Amended Bills

Bill "An Act Providing for Construction of a Women's Dormitory at the University of Maine" (S. P. 144) (L. D. 341)

Bill "An Act relating to Education of Physically Handicapped or Exceptional Children" (S. P. 147) (L. D. 338)

Bill "An Act Creating the Board of Construction Safety Rules and Regulations" (S. P. 347) (L. D. 956)

Bill "An Act relating to Publication of State Financial Reports" (S. P. 473) (L. D. 1342)

Bill "An Act relating to Compensation Benefits Under Workmen's Compensation Law" (H. P. 670) (L. D. 746)

Bill "An Act relating to State Sealer of Weights and Measures" (H. P. 1120) (L. D. 1318)

Bill "An Act Providing for a Bounty on Porcupines" (H. P. 1158) (L. D. 1376)

Resolve in favor of Portland University (S. P. 316) (L. D. 885)

Resolve relating to a Water System for the Penobscot and Passamaquoddy Indians (S. P. 318) (L. D. 884)

Resolve Appropriating Moneys for Construction and Repairs at the Maine Vocational Technical Institute (H. P. 732) (L. D. 814)

Resolve Appropriating Monies for the Purchase of "Voter's Manual" (H. P. 733) (L. D. 815)

Were reported by the Committee on Bills in the Third Reading, Bills read the third time, Resolves read the second time, all passed to be engrossed as amended by Committee Amendment "A" and sent to the Senate.

Bill "An Act relating to the Salaries of Register of Deeds and Register of Probate, Cumberland County, and Clerk Hire in Office of Register of Deeds" (S. P. 278) (L. D. 708)

Was reported by the Committee on Bills in the Third Reading, read the third time, passed to be engrossed as amended by Senate Amendment "A" and sent to the Senate.

Bill "An Act to Revise the Laws Relating to Savings Banks" (S. P. 552) (L. D. 1501)

Was reported by the Committee on Bills in the Third Reading, read the third time, passed to be engrossed as amended by Senate Amendments "B", "C", and "D" and sent to the Senate.

Passed to Be Enacted Enactor Requiring Two-Thirds Vote

An Act to Authorize the Construction of a Bridge Across Jonesport Reach (H. P. 1237) (L. D. 1527)

Was reported by the Committee on Engrossed Bills as truly and strictly engrossed. In accordance with the provisions of Section 14 of Article IX of the Constitution a two-thirds vote of the House being necessary, a division was had. 113 voted in favor of the same and none against, and accordingly the Bill was passed to be enacted, signed by the Speaker and sent to the Senate.

Emergency Measure

An Act relating to Bartlett's Island as a Game Preserve (S. P. 30) (L. D. 19)

Was reported by the Committee on Engrossed Bills as truly and strictly engrossed. This being an emergency measure and a two-thirds vote of all the members elected to the House being necessary, a division was had. 114 voted in favor of same and none against, and accordingly the Bill was passed to be enacted, signed by the Speaker and sent to the Senate.

An Act relating to Instruction in High Schools on American Freedoms (S. P. 110) (L. D. 271)

An Act to Clarify the Employment Security Law (S. P. 348) (L. D. 957)

An Act Providing for the Uniform Trust Receipts Act (S. P. 438) (L. D. 1211)

An Act relating to Pensions for Dependents of Sheriffs and Deputy Sheriffs (S. P. 471) (L. D. 1314)

An Act to Correct Errors and Inconsistencies in the Public Laws (S. P. 481) (L. D. 1350)

An Act relating to Excise Tax on Aircraft (H. P. 123) (L. D. 126)

An Act to Incorporate the Town of Harpswell Neck (H. P. 232) (L. D. 266)

An Act Revising the Law Relating to Licensing of Electricians (H. P. 487) (L. D. 532)

An Act relating to Delivery of Motor Vehicles Sold by State on Bids (H. P. 488) (L. D. 533)

An Act relating to Licensing of Oil Burner Installers and Servicemen (H. P. 1074) (L. D. 1269)

An Act relating to School Age in Public Schools (H. P. 1207) (L. D. 1476)

An Act relating to Overweight of Motor Vehicles (H. P. 1212) (L. D. 1483)

An Act relating to Registration for Barbers and Apprentice Barbers (H. P. 1227) (L. D. 1508)

Finally Passed

Resolve in favor of Cecil A. York, North Windham, for Damage by Escapees from State School for Boys (H. P. 702) (L. D. 770)

Were reported by the Committee on Engrossed Bills as truly and strictly engrossed, Bills passed to be enacted, Resolve finally passed, all signed by the Speaker and sent to the Senate.

Orders of the Day

The SPEAKER: pro tem: Under Orders of the Day, the Chair lays before the House, the first tabled and today assigned matter, House Report "Ought not to pass" of the Committee on Appropriations and Financial Affairs on Resolve in favor of Bosworth Memorial Association, House Paper 1167, Legislative Document 1402, tabled on May 6, by the gentleman from Strong, Mr. Jennings, pending acceptance, and the Chair recognizes that gentleman.

Mr. JENNINGS: Mr. Speaker and Members of the House: I tabled this bill because I was quite interested in the history of this building. The thought of this bill is to get \$5,000 to repair the building.

This building has a lot of history and being interested in history and what has been done by soldiers of previous wars I became quite interested. I feel that our young men and women as they go out into the world if they read and study about what has been done before them in creating our America, it gives them a great incentive to carry on what has been done before them.

This building was created shortly after the Civil War and in the building there are priceless relics consisting of guns, swords, knives and many other relics, histories, flags and therefore I feel that it is worthy of being preserved and taken care of.

I do not think that I have any more to say on the subject at this time.

The SPEAKER pro tem: The Chair recognizes the gentleman from Portland, Mr. McGlaufflin.

Mr. MCGLAUFLIN: Mr. Speaker, I am going to move that we substitute the resolve for the report and I wish to speak on this matter.

The SPEAKER pro tem: The gentleman may proceed.

Mr. MCGLAUFLIN: Mr. Speaker, and Members of the House: It has been my privilege on a number of occasions to visit the old State House in Boston where they have made a sort of museum relating principally to the time of the Revolutionary War. In that building you will see guns and uniforms that were used by the soldiers. You will see chairs in which great men have sat. You will see the council table around which the statesmen of that time planned out the destiny of the State of Massachusetts and the City of Boston. You will see many of the records of that time. You will see samples of the dainty slippers that the ladies of the day wore at the ball. You will see harpoons which were used at that time to spear the whale. In fact you will see many other things too numerous to mention, but they are all interesting, they are inspiring and they are of historical value.

In the City of Portland we have a brick building known as the Bosworth Post Home. So far as I know there is no other similar building in the State of Maine. In that build-

ing they have the souvenirs and the various things that the gentleman from Strong, Mr. Jennings, has just mentioned. That building is situated on Free Street in the City of Portland, near Center Street. That building is badly in need of repairs. It was my privilege on a number of occasions to attend the camp fires of the Bosworth Post. I have heard their stories. Let me give you briefly two or three little examples: 1. General Grant was marching at the head of an army, and all at once he said: "Halt, is John Roberts in the ranks?" "Aye, Aye, Sir" came the answer. "Let the army march on". Another: Question: "Where were you at the battle of Shiloh?" Answer: "I was down behind a stone wall, otherwise, I would be just as dead as those heroes who stood up and got shot." Third: I heard a fellow named Shaw tell about a bird being high in the air, standing there for an hour. "Question: What caused the bird to stand there so long? Answer: He was petrified. Question: Why didn't he fall to the ground? Answer: The air was petrified also." I heard their stories, some that were true and some were false. I heard their jokes and their laughter, and I saw the gleam in their eyes, but as time went on gradually one by one of these veterans was laid to rest, and now there are none left at all. They are gone never to return. No longer can you hear the tramp of their footsteps as they march down Congress Street; no longer do you hear the echo of their laughter in the hall; no longer do you see the gleam in their eyes.

I know that it is a difficult thing to change a unanimous Committee Report and probably I will be unable to get you to do it, but I want at this time to pay tribute to those grand old veterans. They left their homes, their families and everything that was dear to them, some voluntarily, many involuntarily, to risk their lives to help preserve this Union. For the most part they were green men. They had no training for the task before them. Many, many of them had never handled a gun before in their lives. They were underpaid, \$16.00 a month to support themselves and their families. They were poorly fed. They

were driven to the limit. I have heard General Chamberlain, the hero of Little Round Top tell about how the cavalry soldiers when it came night dropped to the side of the road in the ditches and immediately fell asleep while their horses stood nearby with their heads bowed almost as tired as the men in the saddles. My own father was within a mile of where Lee surrendered, and he saw the flag of truce that was raised by Lee and he, himself, immediately dropped to the ground having no supper and slept in utter exhaustion through the night, and so badly was he used up that ultimately he died of heart disease contracted in that war.

In the town of Mapleton at one time there were 70 members of a Post that was called the McGlaufflin Post. It was named for an uncle of mine Josiah McGlaufflin who was killed by a shell in the battle of Chesterville. Some years ago I myself gave a memorial address and at that time there was just one veteran left, and a week later he too had passed away. When the war was over, these men returned to their civil life. They put their hand to the plow, they did not ask for any bonuses, they did not ask for any tax reductions. For years none of them received any pension, but they went back to their civil duties and helped to make this Country the greatest Nation on earth. Those men deserve to be honored and remembered. I hope you see fit to pass this and substitute the resolve for the report.

The SPEAKER pro tem: The gentleman from Portland, Mr. McGlaufflin, moves that the Resolve be substituted for the "Ought not to pass" Report of the Committee.

The Chair recognizes the gentleman from Auburn, Mr. Jacobs.

Mr. JACOBS: Mr. Speaker and Members of the House: I am sure we have been interested in the remarks of the gentleman who has just spoken. We have all the sympathy in the world for the departed, we have all the sympathy in the world for those who remember those old veterans. In this case, which we are discussing this morning, this is the third or fourth time that this has come before the Appropriations

Committee of the Legislature. It has been turned down because we did not feel that the State had anything to do in common with this building, called the "Bosworth Memorial." It has served its purpose, in our opinion, during the years past, when we had the veterans but now the building is getting old and needs repairs and the \$5,000 which is being asked for to repair the building, we felt the \$5,000 could be used to a better advantage for some things that pertain to the State rather than a separate building like this. That is the reason why the Appropriations Committee reported it "Ought not to pass" and I hope this decision will prevail.

The SPEAKER pro tem: The question before the House is on the motion of the gentleman from Portland, Mr. McGlaufflin, that Resolve in favor of Bosworth Memorial Association, House Paper 1167, Legislative Document 1402, be substituted for the "Ought not to pass" Report of the Committee.

All those in favor of the motion will kindly signify by saying aye; those opposed, no.

A viva voce vote being taken, the motion did not prevail.

The SPEAKER pro tem: Is it the pleasure of the House to accept the "Ought not to pass" Report of the Committee?

The Chair recognizes the gentleman from Bowdoinham, Mr. Curtis.

Mr. CURTIS: Mr. Speaker, I was going to take one from the table that was tabled today but I will defer until later.

The SPEAKER pro tem: The Chair would request the gentleman to kindly defer until this matter is finished.

Thereupon, on a viva voce vote, the "Ought not to pass" Report was accepted and sent up for concurrence.

At this point, Speaker Trafton returned to the rostrum.

Thereupon, the Sergeant-at-Arms conducted the gentleman from Bar Harbor, Mr. Edgar, to his seat on the floor, amid the applause of the House and Speaker Trafton resumed the Chair.

The SPEAKER: The Chair wishes to thank the gentleman from Bar Harbor, Mr. Edgar, and request

that he take his floral decoration with him.

The SPEAKER: The Chair lays before the House, the second tabled and today assigned matter, Senate Report "Ought to pass" as amended by Committee Amendment "A", (Legislative Document No. 1532) of the Committee on Judiciary on Bill "An Act to Revise the Taxation Laws relating to Towns", Senate Paper 127, Legislative Document 336, tabled on May 6, by the gentleman from Portland, Mr. McGlaufflin, pending acceptance. (In Senate Report accepted, Bill passed to be engrossed as amended by Committee Amendment "A" and Senate Amendments "A" and "B")

The Chair recognizes the gentleman from Portland, Mr. McGlaufflin.

Mr. McGLAUFFLIN: Mr. Speaker, the committee worked on this redraft for over a year. I believe that if their work sheets were made a part of the Legislative Record, it would be of assistance to our judges, to the courts and to the lawyers in cases involving the construction of the law. I therefore move that a copy of the work sheets of the State Tax Assessor and his Advisory Committee be made a part of the Legislative Record of this House and I offer such a copy at this time.

The SPEAKER: The gentleman from Portland, Mr. McGlaufflin, moves that a copy of the Work Sheets of the Bureau of Taxation prepared in connection with Review of Properties Tax Statutes pursuant to Chapter 93, Resolves, 1953, be made a part of the Legislative Record of the House. Is this the pleasure of the House?

The motion prevailed.

Thereupon the Committee Report, "Ought to pass" as amended by Committee Amendment "A" was accepted and the Bill was given its two several readings.

Committee Amendment "A", which was printed as Legislative

Document 1532, was read by the Clerk.

Committee Amendment "A" was adopted in concurrence.

Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to S. P. 127, L. D. 336, Bill "An Act to Revise the Taxation Laws Relating to Towns."

Amend said Bill by striking out all of Subsection VI of Section 9 thereof and inserting in place thereof the following underlined subsection:

'VI. Personal property held in trust to the extent that the income therefrom is not to be paid free of trusts at least annually shall be taxed to the trustee in the place where the trustee resides.'

Further amend said Bill by inserting after Paragraph L of Subsection 5 of Section 10 thereof, the following underlined paragraph:

'M. Personal property held in trust to the extent that the income therefrom is to be paid at least annually free of trusts.'

Senate Amendment "A" was adopted in concurrence.

Senate Amendment "B" was then read by the Clerk as follows:

SENATE AMENDMENT "B" to S. P. 127, L. D. 336, Bill "An Act to Revise the Taxation Laws Relating to Towns."

Amend said Bill by striking out paragraph D of subsection IV of section 10 of that part designated "Chapter 91-A" and inserting in place thereof the following underlined paragraph:

'D. The polls of all persons who have attained the age of 70 years and the polls and estates of all persons who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges.'

Senate Amendment "B" was adopted in concurrence and the Bill was assigned for third reading tomorrow.

Bureau of Taxation
Augusta, Maine
December 31, 1954

WORK SHEETS

Prepared in connection with Review of Property Tax Statutes, pursuant to Chapter 98, Resolves, 1953.

NOTE:

The attached work sheets are intended for use with the proposed redraft of Chapter 92 of the Revised Statutes, as submitted in the report of the State Tax Assessor pursuant to Chapter 98 of the Resolves of 1953.

The proposed redraft indicates at the end of each section the section of existing law from which material was drawn; the work sheets show the existing law and the section of the redraft in which the material is to be found. Thus, if you wish to know where present section 39 is located in the redraft, look under Section 39 in the work sheets; if you wish to know where new section 34 originated, look under Section 34 in the proposed redraft. In short, complete cross-reference can be obtained by using the work-sheets and redraft together.

The purpose of the work sheets is to show as clearly as possible the changes suggested in the redraft. They have been set up in the same general form as Legislative Documents, to show proposed new language (**Bold Face**) and proposed deletions (*Italic*). Notes and comments have been added in order to explain changes suggested. Section numbers refer to sections as found in R. S., 1954; the abbreviation "N. S." refers to the section number assigned in the redraft.

In some cases the proposed changes are such that the above method could not be followed successfully. Attention is particularly called to the following sections or subsections which should be compared carefully with the language of the redraft, since the work sheets do not show in detail the changes proposed:

Page 1909—Sec. 6, III	(N.S. 10, II)
Page 1912—Sec. 6, XI	(N.S. 10, III)
Page 1917—Sec. 14, I	(N.S. 9, I and II)
Page 1923—Sec. 21	(N.S. 17)
Page 1940—Sec. 74	(N.S. 58)
Page 1945—Sec. 87	(N.S. 19 and 20)

Three entirely new sections will be found on pages 1976 and 1977. Otherwise the origin of every new section can be found in the existing statute.

Several corrections made subsequent to reproducing the work sheets should be noted here:

Page 1916—Sec. 9, line 8, to read "previous owner or party to whom the *land is real estate was*" etc.

Page 1930—Sec. 40, line 4, to read "reasonable abatement as they think proper, **provided the taxpayer has complied with the provisions of section 34.**" etc.

Page 1946—Sec. 93, line 9, to read "of **original commitment to him**" etc.

Page 1948—Sec. 98, line 9, to read "after the date of *the* original commitment of *said*" etc.

Page 1948—Sec. 98, line 45, to read "be paid by *the town and charged to the taxpayer*" etc.

Page 1950—Sec. 99, lines 34 and 35, to read "lien mortgage, together with interest and costs, and the *registry fee for recording and discharging said tax lien mortgage, which shall then be discharged*" etc.

CHAPTER 92.

Taxation Laws Relating to Towns.

Sections 1- 33.	General Provisions.
Sections 34- 63.	Personal Liability and Duties of Assessors.
Sections 64- 65.	Assessment of Taxes in Plantations.
Sections 66-146.	Collection of Taxes in Incorporated Places.
Sections 147-154.	Special Provisions.
Sections 155-166.	Sale of Land for Taxes in Incorporated Places.
Sections 167-170.	Additional Provisions.
Sections 171-172.	Forest Lands.

General Provisions.

- 1 **Sec. 1. Poll tax.** A poll tax of \$3 shall be assessed upon every male
2 *inhabitant resident* of the state above the age of 21 years whether a citi-
3 zen of the United States or an alien, *in the manner provided by law, in*
4 *the place where he resides on the 1st day of each April*, unless he is
5 exempted therefrom by the provisions of this chapter. *which said poll tax*
6 *shall be \$3. The poll tax shall be assessed on each taxable person in*
7 *the place where he is an inhabitant on the 1st day of each April.* No
8 person shall be considered an *inhabitant* a resident of a place merely on
9 account of *residing being present* there as a student in an educational
10 institution.
11 *Satisfaction of the poll tax obligation shall be a prerequisite to*
12 *granting of motor vehicle operator's license and registration of motor*
13 *vehicle under the provisions of chapter 22.*

Comments:

This will be N. S. 2, since N. S. 1 will be a section defining terms.

Lines 1 -10; Changes merely to make language more concise.

Lines 2, 8 ; "resident" for uniform terminology.

Lines 11-13; Covered by section 68 of this chapter.

- 1 **Sec. 2. Real and personal estate taxable.** All real *property estate*
2 within the state, all personal property of *inhabitants residents* of the
3 state, and all personal property *hereinafter specified within the state*
4 of persons not *inhabitants residents* of the state is subject to taxation
5 on the first day of each April as hereinafter provided; **and the status**
6 **of all taxpayers and of such taxable property shall be fixed as of that**
7 **date.**

Comments:

This will be N.S. 3.

Line 1 ; Real "property" changed to "estate" for the purposes of uniform terminology.

Lines 2, 4; "Inhabitants" changed to "residents" for the purposes of uniform terminology.

Line 3 ; "hereinafter specified" changed to "within the state" since no personal property of non-residents is taxable unless such property is within the state.

Lines 5-7; Provision added to fix taxing date and status of persons and property. This allows deletion of "April 1st" in most instances in the remainder of the chapter.

- 1 **Sec. 3. Real estate includes; lien.** Real estate, for the purposes of
2 taxation, *except as provided in section 6*, shall include all lands in the
3 state and all buildings and other things *erected thereon or affixed to the*
4 same, together with the water power, shore privileges and rights, forests
5 and mineral deposits appertaining thereto; *and all townships and tracts of*
6 *land, the fee of which has passed from the state since the year 1850, and*
7 *all interests in timber upon public lands derived by permits granted by*
8 *the commonwealth of Massachusetts*; interests and improvements in land, the
9 fee of which is in the state; *and interests by contract or otherwise in*

land exempt from taxation; *also* and transmission lines of electric light and power companies. (a) There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in *this* section 4, **provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate taxed sufficiently accurate to identify it.** *which* Such lien shall take precedence of over all other claims on said real estate *and interests*, and shall continue in force until *the said* taxes are paid, or until said lien is otherwise terminated by law. (b) Buildings on leased land or on land not owned by the owner of the buildings, when situated in any *city, town, or plantation* municipality shall be considered real estate for purposes of taxation and shall be taxed in the *town, city, or plantation* municipality where said land is located; but when such buildings are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located. *on April 1st annually.*

Comments:

This will be N.S. 4.

Section 4 would contain lines 1-11 and lines 18-24. New Section 5 starts at (a) in line 11 to (b) in line 18. This new section is set out for the purposes of clarity as the lien provision should be distinct from the section defining real estate.

Line 2 ; Not needed as sec. 6 exemptions are specific.

Line 3 ; For clarity the words "and other things" dropped from this section in the revision of 1883 are restored, so that real estate will clearly include anything affixed to land. (See ch. 10, sec. 22X.)

Lines 5-8; Eliminated since they no longer appear to be significant.

Lines 13-15; This provision comes from lines 4-6 of Sec. 93 and is added here as it appears to be an integral part of the lien.

Lines 20, 21; Use of "municipality" to include "cities, towns, and plantations," for uniform terminology.

Line 24 ; reference to April 1st deleted as covered by change in Sec. 2 (n.s. 3).

Sec. 4. Railroad buildings, etc., as non-resident land. 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.

Comments:

This will be N.S. 22.

Possibly this section should be amended by changing the words "lands and fixtures" in line 3 to "real estate," and by changing the words "cities and towns" in line 4, to "place" so that the section would apply to unorganized as well as organized areas. The language at present applies only to cities and towns but not to organized plantations or unorganized townships.

Sec. 5. Personal estate includes. Personal estate property for the purposes of taxation includes all goods, chattels, moneys, and effects, tangible or intangible, 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 and* 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 annuity is not taxed in this state; and all other property included in the last preceding state valuation for the purposes of taxation.*

Comments:

This will be N.S. 7.

Line 1; "estate" changed to "property" for uniform terminology.

Line 3; "tangible or intangible" added for clarity.

Line 4; "all obligations for money or other property" this is believed to be repetitive as covered by "money at interest and debts due the person to be taxed" and for that reason could be eliminated.

Line 6; "stocks" this is covered by "securities."

Line 8; Annuities covered by Sec. 14 VII and ch. 16.

Lines 8-10; This adds nothing to the section.

1 **Sec. 6. Exemptions.** The following property and polls are exempt from
2 taxation:

3 I. (a) The property of the United States so far as the taxation of
4 such property is prohibited under the constitution and laws of the
5 United States. (b) *and* The property of *this state, and the state of*
6 **Maine.** (c) The property of any public municipal corporation of this
7 state appropriated to public uses, if located within the corporate
8 limits and confines of such public municipal corporation. (d) *and also*
9 The pipes, fixtures, hydrants, conduits, gatehouses, pumping stations,
10 reservoirs, and dams, used only for reservoir purposes, of public muni-
11 cipal corporations engaged in supplying water, power, or light, if
12 located outside of the limits of such public municipal corporations. (e)
13 *but nothing herein contained shall abridge any power of taxation pos-*
14 *essed by any city or town by virtue of any special act; also* (f) All
15 airports and landing fields, **and the structures erected thereon or con-**
16 **tained therein of public municipal corporations whether located within**
17 **or without the limits of such public municipal corporations. (g)**

Note: Subsection I of new draft relates to exemption of public prop-
erty, and includes the above as follows:

Lines 3- 5; (a-b) Subsection I A.

Lines 5- 6; (b-c) Subsection I B.

Lines 6- 8; (c-d) Subsection I E.

Lines 8-12; (d-e) Subsection I F.

Lines 12-17; (f-g) Subsection I G.

Comments:

This will be N.S. 10

Lines 13-14; This clause deleted as surplusage.

1 **II.** All bonds, notes and other obligations issued *after the 1st day*
2 *of February, 1909*, by the state of Maine or any county, *municipality,*
3 **village or public municipal corporation, light and power district or**
4 **water or sewerage district therein.**

Note: Subsection I of new draft relates to exemption of public prop-
erty, and includes the above as: Subsection I D.

Comments:

This will be N.S. 10 I D.

Lines 1-2; This date is deleted as it is believed to have little if any
effect today.

Lines 3-4; deleted as covered by the definition of public municipal
corporations, see AUGUSTA v. WATER DISTRICT,
101 Me. 148.

1 **III.** (a) All property which by the articles of separation is exempt
2 from taxation.; (b) **The real estate** and personal property owned and occu-
3 pied or used solely for their own purposes by benevolent and charitable
4 institutions incorporated by *the this state*.; (c) by literary and scientific
5 institutions.; (d) by posts of the American Legion, Veterans of Foreign
6 Wars, Grand Army of the Republic, Spanish War Veterans, Disabled American

7 Veterans, Navy Clubs of the U. S. A.; (e) by Chambers of Commerce or
 8 boards of trade in this state.; (f) *and* by the American National Red
 9 Cross and its chapters in this state.; (g) and none of these shall be
 10 deprived of the right of exemption by reason of the source from which its
 11 funds are derived or by reason of limitation in the classes of persons
 12 for whose benefit such funds are applied.; *provided, however, as* (h)
 13 Further conditions *of* to the right of exemption under the above para-
 14 graphs of this subsection are that: (i) No director, trustee, officer or
 15 employee of any organization claiming exemption shall receive directly
 16 or indirectly any pecuniary profit from the operation thereof, excepting
 17 reasonable compensation for services in effecting its purposes or as a
 18 proper beneficiary of its strictly benevolent or charitable purposes,
 19 and that; (j) All profits derived from the operation thereof and the
 20 proceeds from the sale of its property are devoted exclusively to the
 21 purposes for which it is organized, and that; (k) The institution, *asso-*
 22 *ciation organization* or corporation claiming exemption under the pro-
 23 visions of this subsection shall file with the tax assessors upon their
 24 request a report for its preceding fiscal year in such detail as the
 25 tax assessors may reasonably require., *and provided further, however,*
 26 *that* (1) No exemption shall be allowed hereunder in favor of an agri-
 27 cultural fair association holding pari mutuel racing meets unless it
 28 has qualified the next preceding year as a recipient of the "stipend
 29 fund" provided in section 17 of chapter 32. (m) Any college in this
 30 state authorized to confer the degree of bachelor of arts or of bachelor
 31 of science and having real estate liable to taxation shall, on the pay-
 32 ment of such tax and proof of the same to the satisfaction of the gover-
 33 nor and council, be reimbursed from the state treasury to the amount of
 34 the tax so paid; provided, however, that the aggregate amount *so* reim-
 35 bursed to any college in any one year shall not exceed \$1,500 and that
 36 this right of reimbursement shall not apply to real estate bought after
 37 April 12, 1889. (n)

Note:

Lines 1- 2 (a-b) are placed in Subsection I of the new draft as Subsection I C.

Subsection II of new draft relates to property of institutions and organizations, and includes the above as follows:

Lines 2- 4 (b-c) Subsection II A.
 Lines 4- 5 (c-d) Subsection II B.
 Lines 5- 7 (d-e) Subsection II E.
 Lines 7- 8 (e-f) Subsection II F.
 Lines 8- 9 (f-g) Subsection II D.
 Lines 9-12 (g-h) Subsection II A.
 Lines 12-14 (h-i) Subsection II C.
 Lines 14-19 (i-j) Subsection II C (2).
 Lines 19-21 (j-k) Subsection II C (3).
 Lines 21-26 (k-l) Subsection II C (4).
 Lines 26-29 (l-m) Subsection II C (5).
 Lines 29-37 (m-n) Subsection II H.

Comments:

This will be N.S. 10 II.

Lines 4- 9; Each clause is being separately itemized, and is introduced by the phrase "the real estate and personal property owned and occupied or used solely for their own purposes."

N.S. 10 II C (1); The requirement that corporations be organized and conducted exclusively for benevolent and charitable purposes is being added. It would appear that this requirement was inadvertently left out when the subsection was revised in 1953.

Lines 9-12; This clause is attached to the end of Subsection II A.

Lines 13-14; The added phrase is to directly apply Subsection II C to Subsections II A-B.

1 IV. The household furniture, excluding radios and television sets,
2 of each person, not exceeding \$500 to any one household; and his wear-
3 ing apparel, farming utensils and mechanics' tools necessary for his
4 business.

Note: Subsection V of new draft relates to exemption of personal property, and includes the above as Subsection V A.

Comments:

This will be N.S. 10 V.

Line 2; “; and” separates the paragraph into two independent clauses.

1 V. Houses of religious worship, including vestries, and the pews and
2 furniture within the same; *except for parochial purposes*; tombs and
3 rights of burial; and *property real estate* owned and used by a reli-
4 gious society as a parsonage to the value of \$6,000, and personal pro-
5 perty not exceeding \$6,000 in value; but *all other property of any*
6 *religious society, both real and personal, and so much of any parsonage*
7 *as is rented, is liable to taxation. the same as other property.*

Note: Subsection II of new draft relates to exemption of property of institutions and organizations, and includes the above as Subsection II G.

Comments:

This will be N.S. 10 II.

Line 2 ; “except for parochial purposes” relates to a parish tax which is no longer levied in this state.

Lines 5, 6; deleted as surplusage as the exemption is specific.

Line 7 ; deleted as surplusage.

1 VI. All Mules and horses less than 6 months old; and all colts of
2 draught type *under less than 3 years old; and neat cattle less than 18*
3 *months old and under; and all sheep to the number of 35; and swine to*
4 *the number of 10; and domestic fowl to the number of 50; and all goats*
5 *to the number of 35; and all kids less than 1 year old.*

Note: Subsection V of new draft relates to exemption of personal property, and includes the above as Subsection V C.

Comments:

This will be N.S. 10 V.

This subsection repunctuated and smoothed out grammatically.

1 VII. Hay, grain, potatoes, orchard products and wool owned by and in
2 possession of the producer.

Note: Subsection V of new draft relates to exemption of personal property, and includes the above as Subsection V B.

Comments:

This will be N.S. 10 V.

1 VIII. (a) The polls and estates of only those Indians who reside on
2 tribal reservations; (b) *and* The polls of persons under guardianship,
3 (c) *or blind. The polls of persons who are blind.* (d)

Note: Subsection IV of new draft relates to exemption of polls and property of certain persons, and includes the above as follows:

Lines 1-2 (a-b) Subsection IV C.

Lines 2-3 (b-c) Subsection IV A.

Line 3 (c-d) Subsection IV B.

Comments:

This will be N.S. 10 IV.

Line 3; "Blind" made into a complete sentence.

1 IX. The polls of persons in active service in the armed forces of
2 the United States of America.

Note: Subsection III of new draft relates to exemption of polls and property of Veterans and Servicemen, and includes the above as Subsection III A.

Comments:

This will be N.S. 10 III.

1 X. (a) The polls and estates of all persons who by reason of age,
2 infirmity or poverty are in the judgment of the assessors unable to
3 contribute toward the public charges;. (b) The estates up to the value
4 of \$3,500 of all persons determined to be blind within the definition
5 provided by sections 298 to 318, inclusive, of chapter 25 who are receiv-
6 ing aid under the provisions of *said those* sections;. (c) *but* No property
7 conveyed to any person for the purpose of obtaining exemption from taxa-
8 tion under the provisions of paragraphs D and E of this subsection shall
9 be so exempt, and the obtaining of such exemption by means of fraudulent
10 conveyance shall be punished by a fine of not less than \$100 and not
11 more than two times the amount of the taxes evaded by such fraudulent
12 conveyance whichever amount is greater; and in case any person entitled
13 to such exemption has property taxable in more than 1 *city or town of*
14 *place* in the state, such proportion of such total exemption shall be made
15 in each *city or town place*, as the value of the property taxable in such
16 *city or town place* bears to the value of the whole of the property of
17 such person taxable in the state. (d)

Note: Subsection IV of new draft relates to exemption of polls and property of certain persons, and includes the above as follows:

Lines 1- 3 (a-b) Subsection IV D.

Lines 3- 6 (b-c) Subsection IV E.

Lines 6-17 (c-d) Subsection IV F.

Comments:

This will be N.S. 10 IV.

Line 8 ; reference back to cover the paragraphs as separated.

Lines 14, 15, 16; "Place" for uniform terminology.

1 XI. (a) The polls of all *soldiers, sailors and marines veterans* who
2 served in the *army or navy armed forces* of the United States in the
3 Philippine Insurrection or any federally recognized war period prior
4 thereto, or who receive a state pension.; *the polls of all soldiers,*
5 *sailors or marines* or who served in World Wars I or II or the Korean
6 Campaign *who* and are receiving *pension or* retirement pay or compensa-
7 tion or vocational training from the United States government on account
8 of disability incurred in or aggravated by service in said wars.; (b) *and*
9 The estates up to the value of \$3,500 of veterans who served in the
10 armed forces of the United States during any federally recognized war
11 period, including the Korean Campaign, (c) who were honorably discharged
12 or honorably separated and retired to the reserve, (d) when they shall
13 have reached the age of 62 years or are receiving any form of pension
14 or compensation from the United States government for total disability,
15 service connected or non-service connected, as a veteran.; (e) *and* The
16 estates up to the value of \$3,500 of the unmarried widow or minor
17 child of any veteran who would be entitled to such exemption if living,
18 or who is in receipt of a pension or compensation from the federal gov-
19 ernment as the widow or minor child of a veteran.; (f) provided, however,

that no person shall qualify for such exemption unless the veteran upon whose record the exemption is claimed was a legal resident of this state when he entered the military service of the United States or unless such veteran or his widow has been a resident of this state for at least 10 years prior to making the claim for exemption.; and provided further that (g) Any person *hereinbefore enumerated* who desires to secure this exemption under the provisions of this subsection shall make written application and shall file written proof of entitlement on or before the 1st day of April in the year in which the exemption is first requested with the assessors of the town place in which he the person resides, *whereupon* and the assessors shall thereafter grant such exemption to such any person while he is so qualified or until they are notified of reason or desire for discontinuance.; (h) *but* No property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than two times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; and in case any person entitled to such exemption has property taxable in more than 1 city or town of place in the state, such proportion of such total exemption shall be made in each city or town place, as the value of the property taxable in such city or town place bears to the value of the whole of the property of such person taxable in the state. (i) *Cities and towns* Any municipality granting such exemptions under the provisions of this subsection shall have a valid claim against the state to recover 70% of the taxes lost by reason of this such exemptions as exceeds 3% of the total local tax levy, upon proof of the facts in form satisfactory to the commissioner of finance and such claims shall be presented to the legislature next convening. (j) and administration;

Note: Subsection III of new draft relates to exemption of polks and property of veterans and servicemen, and includes the above as follows:

Lines 1-8	(a-b)	Subsection III B.
Lines 8-11	(b-c)	Subsection III C.
Lines 11-12	(c-d)	Subsection III E.
Lines 12-15	(d-e)	Subsection III C.
Lines 15-19	(e-f)	Subsection III D.
Lines 19-25	(f-g)	Subsection III F.
Lines 25-32	(g-h)	Subsection III G.
Lines 32-42	(h-i)	Subsection III I.
Lines 42-47	(i-j)	Subsection III H.

Comments:

This will be N.S. 10 III.

Line 1; "Veterans" replaces enumerated persons.

Line 2; "armed forces" replaces "army or navy."

Line 4; repetition deleted.

Line 6; "pension" deleted as it is compensation for a non-service connected disability.

Lines 26-28; The language here is supplemented to require a written application and written proof of entitlement to be filed before April 1st of the first year the exemption is claimed and the exemption is to continue until the person is no longer qualified or no longer desires it, or the assessors have reason to believe the exemption should be discontinued for lack of qualification.

XII. The aqueducts, pipes and conduits of any corporation supplying a town municipality with water are exempt from taxation, when such town municipality takes water therefrom for the extinguishment of fires without charge.; but this exemption does not include therein the capital stock of such corporation, any reservoir or grounds occupied for the same, or

6 *any property, real or personal, owned by such company or corporation,*
 7 *other than as herein above enumerated.*

Note: Subsection VI of new draft relates to exemption of real estate, and includes the above as Subsection VI A.

Comments:

This will be N.S. 10 VI.

Lines 2, 3; "Municipality" for uniform terminology.

Lines 4-7; deleted as the exemption is specific and retention would lead to confusion as to what exactly is meant to be exempt.

1 XIII. Whenever a land owner plants or sets apart for the growth and
 2 production of forest trees any cleared land or lands from which the
 3 *primitive* forest has been removed and successfully cultivates the same
 4 for 3 years, the trees being not less in numbers than 640 on each acre
 5 and well distributed, *over the same*, then, on application of the owner
 6 or occupant thereof to the assessors of the town place in which such
 7 land is situated, in which is set forth his statement that such land is
 8 set apart for the sole purpose of reforestation for the benefit of the
 9 state, and if the assessors find, upon hearing and inspection, that such
 10 is the exclusive purpose, the same shall be exempted from taxation for
 11 20 years, after the expiration of said 3 years, provided that *said the*
 12 applicant at *the same* that time files with *said the* assessors a correct
 13 plan of such land with a description of its location and a statement of
 14 all the facts in relation to the growth and cultivation of *said incipient*
 15 *forest; provided further, such trees; and that such grove or plantation*
 16 of trees is during *that the 20 year* period kept alive and in thriving
 17 condition.

Note: Subsection VI of new draft relates to exemption of real estate, and includes the above as Subsection 10 VI D.

Comments:

This will be N.S. 10 VI.

Line 3 ; "primitive" deleted as surplusage.

Line 6 ; "occupant" deleted as the requirements of the Section put the necessary information peculiarly in the knowledge of the owner.

Lines 11-16; changes to make the language more concise.

1 XIV. Mines of gold, silver or of the baser metals, when opened and
 2 in process of development, are exempt from taxation for 10 years from
 3 the time of such opening; but this exemption does not *affect the apply to*
 4 *the taxation of the lands or the surface improvements of the same at the*
 5 *same rate of valuation as similar lands and buildings in the vicinity.*
 6 *such mines.*

Note: Subsection VI of new draft relates to exemption of real estate, and includes the above as Subsection VI B.

Comments:

This will be N.S. 10 VI.

Lines 4-5; deleted as surplusage.

1 XV. All loans of money made by an individual or corporation and
 2 secured by a mortgage on real estate situated in this state.

Note: Subsection V of new draft relates to exemption of personal property and includes the above as Subsection V E.

Comments:

This will be N.S. 10 V.

XVI. All radium used in the practice of medicine.

Note: Subsection V of new draft relates to exemption of personal property, and includes the above as Subsection V D.

Comments:

This will be N.S. 10 V.

XVII. (a) Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading. ; (b) and Food products while stored in the custody of a warehouseman as defined in chapter 44, awaiting shipment outside the state, provided *said that such* food products were packed within the state and *provided that* the principal ingredients thereof were grown or produced within the state or brought to the state directly from the sea. (c)

Note: Subsection V of new draft relates to exemption of personal property, and includes the above as follows:

Lines 1-3 (a-b) subsection V F.

Lines 3-8 (b-c) Subsection V G.

Comments:

This will be N.S. 10 V.

Line 5; "that such" introduces the two requirements to be met in order to obtain the exemption.

XVIII. *Provided the owner or owners* The landing area of a privately owned airport or airports, the use of which is approved by the Maine aeronautics commission, shall be exempt from taxation when the owner grants free uses use of the that landing area to the public.; such landing area shall be exempt from real estate property taxation.

Note: Subsection VI of new draft relates to exemption of real estate, and includes the above as Subsection VI C.

Comments:

This will be N.S. 10 VI.

Lines 1-5; The statement of the Subsection is rewritten to make it positive and more readily understandable.

Sec. 7. Profits from state owned lands. In towns municipalities where the state owns land as the result of acquisition of such land through the use of federal aid funds under the Pittman-Robertson Federal Aid to Wildlife Act and upon which natural products are sold or leased, 50% of the net profits received by the state from the sale or lease of such natural products shall be paid by the state to the town municipality wherein such land is located.

Comments:

This will be N.S. 44.

Lines 1, 6; "municipality" for uniform terminology.

Sec. 8. Lists of employees furnished. Every person, association, or corporation employing more than 25 men in any city or town in the state shall within 10 days after receiving a written request therefor from the assessors of taxes of the city or town where said men are so employed, furnish to said assessors a complete list of all men so employed by said person, association, or corporation in said city or town on the 1st day of the preceding April. Upon neglect or refusal to do so, said person, association, or corporation shall be liable to a penalty of \$50 to be recovered in an action of debt; and the treasurer of said city or town shall upon request of the assessors of taxes bring such action in his name for the benefit of said city or town.

Comments:

This section is tentatively being considered for deletion as no longer in much use.

- 1 **Sec. 9. Real estate; where taxed.** *Taxes on All real estate shall be*
 2 *assessed taxed in the town place where the estate lies it is to the owner*
 3 *or person in possession, whether resident or non-resident. thereof on the*
 4 *1st day of each April. (a) In cases of mortgaged real estate, the mortgagor,*
 5 *for the purposes of taxation, shall be deemed the owner until the mortga-*
 6 *gee takes possession, after which the mortgagee shall be deemed the owner.*
 7 *(b) Whenever a purchaser of real estate assumes and agrees with the*
 8 *previous owner or party to whom the land is was formerly assessed taxed*
 9 *to pay the pro rata or proportional share of taxes, the taxable year of*
 10 *such assessed taxes shall be from April to April. (c)*

Note:

- Lines 4- 7 (a-b) This sentence is being placed as the opening sentence of sec. 10 (n.s. 11) which covers mortgaged property.
 Lines 7-10 (b-c) This sentence is being made into a separate section (n.s. 16) as it deals with rights between parties rather than taxation.

Comments:

This will be N.S. 6.

Line 2; "place" for uniform terminology.

Line 3; "whether resident or non-resident" comes from section 23 which has been combined here as both covered the same thing.

Line 4; reference to April 1st deleted as covered by Sec. 2 (N.S. 3)

Lines 9-10; "of such assessed taxes" deleted as surplusage.

- 1 **Sec. 10. Taxes upon mortgaged real estate.** *Any person, firm, or cor-*
 2 *poration, holding a mortgage on mortgagee of real estate on which said real*
 3 *estate any taxes remain unpaid for a period of 8 months after said the*
 4 *taxes are assessed, may pay said such taxes, and the amount so paid together*
 5 *with interest and costs thereon shall become a part of the mortgage debt*
 6 *and shall bear interest at the same rate as the lowest rate of interest*
 7 *provided for in any of the notes secured by any mortgage on said that real*
 8 *estate held by any such person, firm, or corporation so paying said taxes.*
 9 **mortgagee.**

Note: This section is introduced by the sentence relating to mortgaged real estate removed from section 9.

Comments:

This will be N.S. 11.

Lines 1-2; "person, firm, or corporation, holding a mortgage on" is replaced by "mortgagee of" as this is the legal term that covers this relation.

Lines 2-3; "said real estate" repetitive.

Line 9 ; "mortgagee" replaces deleted phrase for same reason as lines 1-2 above.

- 1 **Sec. 11. Standing wood, bark, and timber taxed to purchaser;**
 2 **lien how enforced.** *Whenever the owner of real estate notifies the assessors*
 3 *that any part of the wood, bark and timber standing thereon has been sold*
 4 *by contract in writing and exhibits to them proper evidence, they shall*
 5 *assess tax such wood, bark and timber to the purchaser. A lien is created*
 6 *on such wood, bark and timber for the payment of such taxes; and may be*
 7 *enforced by the collector by a sale thereof when cut, as provided in sec-*
 8 *tion 88. 98.*

Comments:

This will be N.S. 23.

This section is being placed as N.S. 23 in the miscellaneous group.

1 **Sec. 12. Landlord and tenant to pay equally.** When a tenant paying
2 rent for real estate is taxed therefore, he may retain out of his rent half
3 of the taxes paid by him; and when a landlord is *assessed taxed* for such
4 real estate, he may recover half of the taxes paid by him and his rent in
5 the same action against the tenant, unless there is an agreement to the
6 contrary.

Comments:

This is new section 14 placed in the group covering special interests in property.

1 **Sec. 13. Personal property, where taxed; in trade.** All personal prop-
2 erty within or without the state, except in cases enumerated in the follow-
3 ing section, shall be *assessed taxed* to the owner in the *town place* where
4 he is an *inhabitant on the 1st day of each April*; **resides**; provided, however,
5 that personal property employed in trade shall be taxed on the average
6 amount kept on hand for sale during the preceding year or any portion of
7 that period when the business has not been carried on for a year.

Comments:

This will be N.S. 8.

Line 3; "taxed" for uniform terminology.

Line 4; "resides" for uniform terminology. Reference to April 1 deleted as covered by Sec. 2 (n.s. 3).

1 **Sec. 14. Exceptions.** The excepted cases referred to in the preceding
2 section are the following:

3 **I.** (a) All personal property employed in trade, in the erection of
4 buildings or vessels, or in the mechanic arts shall be taxed in the *town*
5 **place** where so employed *on the 1st day of each April*; provided that the
6 owner, his servant, subcontractor or agent *so employing it* occupies any
7 store, storehouse, shop, mill, wharf, landing place or shipyard therein
8 for the purpose of such employment, except as hereinafter otherwise pro-
9 vided in this subsection. (b) For the purposes of this subsection, "per-
10 sonal property employed in trade" shall include liquefied petroleum gas
11 installations together with tanks or other containers used in connection
12 therewith. (c) Portable mills, logs in any *town place* to be manufactured
13 therein, and all manufactured lumber excepting lumber in the possession
14 of a transportation company and in transit., (d) All potatoes stored
15 awaiting sale or shipment, except *those owned by and in the possession*
16 *of the producer, as otherwise provided in Section 10 V B.* (e) All house
17 trailers except those *not properly to be* taxed as stock in trade., (f) All store fix-
18 tures, office furniture, furnishings, fixtures and equipment., and (g)
19 Professional libraries, apparatus, implements and supplies., and (h)
20 Coin-operated vending or amusement devices., and (i) All boats other than
21 those used exclusively in tidal waters., and (j) All manufactured mer-
22 chandise except products either intended for manufacture into other
23 *products merchandise* or used or for use in connection therewith and
24 except merchandise in the possession of a transportation company or
25 other carrier for the purpose of transporting the same shall be taxed
26 in the *town place* where situated. *on the 1st day of April each year.* (k)

Note: Subsection I of new draft relates only to personal property contained in the first sentence or an exception to such, and includes the above as follows:

Lines 3- 9 (a-b) Subsection I.

Lines 9-12 (b-c) Subsection I A.

Lines 21-26 (j-k) Subsection I B.

Subsection II of new draft relates to personal property taxed where situated, and includes the above as follows:

Lines 12-14 (c-d)	Subsection II A.
Lines 14-16 (d-e)	Subsection II B.
Lines 16-17 (e-f)	Subsection II G.
Lines 17-18 (f-g)	Subsection II C.
Lines 18-19 (g-h)	Subsection II D.
Lines 19-20 (h-i)	Subsection II E.
Lines 20-21 (i-j)	Subsection II F.

Comments:

This will be N.S. 9 I, II.

Line 16; Cross reference to exemption section.

Lines 5, 26; Reference to April 1 deleted as covered by Sec. 2 (n.s. 3).

1 II. (a) Personal property, including yachts and pleasure vessels whether
 2 propelled by sail, steam, gasoline or otherwise, which on the 1st day of
 3 each April is within the state and owned by persons residing out of the
 4 state or by persons unknown; (b) except vessels built, in process of con-
 5 struction or undergoing repairs, (c) and hides and the leather, the
 6 product thereof, when it appears that the hides were sent into the state
 7 to be tanned, and to be carried out of the state when tanned; (d) shall be
 8 taxed either to the owner, if known, or to the person having the same in
 9 possession, or to the person owning or occupying any store, storehouse,
 10 shop, mill, wharf, landing, shipyard or other place therein where said
 11 such property is, on said day, (e) and A lien is also created on said prop-
 12 erty in behalf of such the person, in possession which he may enforce
 13 for the repayment of all sums by him lawfully paid in discharge of the
 14 tax. (f) A lien is also created upon the property for the payment of the
 15 tax, which may be enforced by the constable or tax collector to whom the
 16 tax is committed by a sale of the property as hereinafter provided. in
 17 sections 83, 84 and 85., (g) If any and if such person pays more than his
 18 proportionate part of such tax, or if his own goods or property are
 19 applied to the payment and discharge of the whole tax, he may recover of
 20 the owner such owner's proper share thereof. (h) Persons engaged in tan-
 21 ning leather in the state shall, on or before the 1st day of each April,
 22 furnish to the assessors of the town where they are carrying on said busi-
 23 ness, a full account on oath of all hides and leather on hand received
 24 by them from without the state and all hides and leather on hand from
 25 beasts slaughtered in the state, which last named hides and leather shall
 26 be taxed in the town where they were tanned. (i) The words "vessels
 27 built" in this subsection shall not be construed to include pleasure ves-
 28 sels or boats. (j) Provided, however, that Pleasure vessels or boats in
 29 the state on the 1st day of each April whose owners reside without the
 30 state, and which are left in this state temporarily by the owners for the
 31 purposes of repairs., (k) shall not be taxable under the provisions of
 32 this section.

Note: This subsection deals with the personal property of non-resi-
 dents, persons unknown, and personal property exemptions
 granted to non-residents. The provisions for persons unknown
 are being removed to a new subsection X of this section. The
 non-resident exemptions are being removed to N.S. 10 V. In
 its final form this subsection will deal only with the personal
 property of non-residents that is taxable within the state.

Lines 4- 5 (b-c)	When qualified to apply to non-residents only is placed in N.S. 10 V H as an exemption.
Lines 5- 7 (c-d)	When qualified to apply to non-residents only is placed in N.S. 10 V J as an exemption.
Lines 1- 4 (a-b)	becomes subsection III in new draft of section 9.
7-11 (d-e)	
Lines 11-14 (e-f)	becomes subsection III B of N.S. 9.
Lines 17-20 (g-h)	becomes the remainder of subsection III B of N.S. 9.
Lines 14-17 (f-g)	becomes subsection III A of N. S. 9.

- Lines 26-28 (i-j) this sentence becomes a qualification attached to N.S. 10 V H (See note to lines 4-5)
- Lines 28-31 (j-k) this sentence is placed as an exemption in the new draft of N.S. 10 V I.

Comments:

- This will be N.S. 9 III.
- Lines 1-2 ; deleted as it tends to restrict rather than enlarge the meaning of "personal property".
- Lines 2-3, 29; reference to April 1st deleted as covered by Sec. 2 (N.S. 3)
- Lines 4, 8 ; "or by persons unknown" see N.S. 9 X to which this provision has been removed.
- Lines 20-26 ; deleted as the account required does not follow the exemption given. The account is believed to be implicit in the exemption.
- Line 27 ; deleted as unnecessary when sentence is moved to N.S. 10 V H.
- Lines 31-32 ; deleted as unnecessary.

1 **III. Machinery employed in any branch of manufacture, goods manu-**
 2 **factured or unmanufactured, and real estate belonging to any corporation,**
 3 **except when otherwise expressly provided, shall be assessed to such cor-**
 4 **poration in the town or place where they are situated or employed; and**
 5 **in assessing stockholders for their shares in any such corporation, their**
 6 **proportional part of the assessed value of such machinery, goods, and**
 7 **real estate shall be deducted from the value of such shares.**

Comments:

This section is being deleted as it conflicts with section 25 in that 25 exempts the stock of manufacturing corporations for taxation under these circumstances; while this subsection provides for a deduction of the assessment and taxes the remaining value of such stock.

1 **IV. All Mules, horses, neat cattle and domestic fowl shall be taxed**
 2 **in the town municipality where they are regularly kept on the 1st day of**
 3 **each April to the owner or person who has them in possession. at that time.**
 4 **All such animals, which are in any other town than that in which the**
 5 **owner or possessor resides Presence in a place for pasturing or any**
 6 **other temporary purposes on said 1st day of April, shall not be taxed**
 7 **to such owner or possessor in the town where he resides; and all such**
 8 **animals, which are out of the state or in any unincorporated place in**
 9 **the state on said 1st day of April but owned by or in charge and pos-**
 10 **session of any person residing in any town, shall be taxed to such owner**
 11 **or possessor in the town where he resides. considered as regularly kept**
 12 **therein.**

13 If a town municipal line so divides a farm that the dwelling-house
 14 is in one town municipality and the barn or outbuildings or any part of
 15 them is in another, such animals kept for the use of said farm shall
 16 be taxed in the town municipality where the house is.

Comments:

This is N.S. 9 IV.
 This section makes an exception to Sec. 13 (n.s. 8) for only such animals that are regularly kept in a place other than where the owner resides. In all other instances such animals are taxed in accordance with the provisions of Sec. 13 (n.s. 8).

Lines 2-3; reference to April 1st deleted as covered by Sec. 2 (n.s. 3).

Lines 5-12; this provision takes care of strictly temporary purposes, and is in effect a restatement of Sec. 13 as applied to these specific instances for the purposes of clarity.

Lines 4- 7, 9-12; these are references to Sec. 13 and may be deleted as surplusage.

Lines 7- 8; are covered by Sec. 13 as out-of-state property of residents.

Lines 13-16; made into a separate paragraph.

Lines 2, 13, 14, 16; "municipality" for uniform terminology.

- 1 V. Personal property belonging to minors under guardianship shall be
2 *assessed taxed* to the guardian in the place where *he is an inhabitant*.
3 **the guardian resides.** The personal property of all other persons under
4 guardianship shall be *assessed taxed* to the guardian in the *town place*
5 where the ward *is an inhabitant, resides.*

Comments:

This will be N.S. 9 V.

Line 3 ; "The guardian resides" to clarify the meaning and for uniform terminology.

Lines 2, 4; "taxed" for uniform terminology.

Line 4 ; "place" for uniform terminology.

Line 5 ; "resides" for uniform terminology.

- 1 VI. Personal property held in trust, *by an executor, administrator or*
2 *trustee, but such personal property*, when the income arising therefrom
3 is to be paid free of trusts, *to any other person*, shall be *assessed*
4 *taxed to such other person the beneficiary* to the extent of his benefi-
5 cial interest therein, if a resident, in the place where the *person to*
6 *whom the income is payable as aforesaid is an inhabitant. beneficiary*
7 *resides; Provided, however, that in the event any of the income arising*
8 *therefrom is to be paid free of trusts to or if the beneficiary is a*
9 non-resident, such personal property shall be *taxable taxed* to the
10 *executor, administrator or trustee* in the place where *he the trustee*
11 resides to the extent of the beneficial interest of such non-resident.

Comments:

This will be N.S. 9 VI.

Lines 1-2; This wording is unnecessary and only serves to confuse.

Line 3 ; This phrase is unnecessary.

Line 4 ; "beneficiary" is the recipient of the trust proceeds.

Lines 4, 9; "taxed" for uniform terminology.

Lines 5-6; Same as line 4.

Line 7 ; "resides" for uniform terminology.

Lines 7-8; Simplifies the meaning of this clause.

Line 10 ; Only trustees can hold trust property. "He" changed to "trustee" for clarity.

- 1 VII. Personal property placed in the hands of any corporation as an
2 accumulating fund for the future benefit of heirs or other persons shall
3 be *assessed taxed* to the person for whose benefit it is accumulating in
4 **the place where he resides**, if within the state, otherwise to the person
5 so placing it or his executors or administrators, **in the place where they**
6 **reside**, until a trustee is appointed to take charge of it or its income,
7 and then to such trustee **in the place where he resides.**

Comments:

This will be N.S. 9 VII.

Line 3; "taxed" for uniform terminology.

Lines 4, 5, 7; Addition of this phrase makes clear "where" the prop-erty is taxable, as well as to whom.

- 1 VIII. The personal property of deceased persons *in the hands of their*
2 *executors or administrators not distributed* shall be assessed to the
3 executors or administrators in the *town place* where the deceased last
4 *dwelt resided*, and such assessment shall continue until they give notice
5 to the assessors that said property has been distributed. *and paid to*

the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such personal property shall be assessed to the executors or administrators in the town in which such executors or administrators live place where such property is situated. Before the appointment of executors or administrators the personal property of deceased persons shall be assessed to the estate of the deceased in the town place where he last dwelt resided, if in the state, otherwise in the town place where the such property is on the 1st day of April situated, and the executors or administrators subsequently appointed shall be liable for the tax so assessed.

Comments:

This will be N.S. 18.

Lines 1-2 ; deletions are surplusage.

Lines 3-4 ; "place" for uniform terminology. Provision added to continue assessment until the assessors are notified as to distribution of the estate.

Lines 8-9 ; to clarify by having to "whom" taxed precede the place where taxed.

Line 10 ; "personal" for clarity.

Lines 12, 13; "place" in the broad meaning of the term.

Line 13 ; reference to April 1 deleted as covered by Sec. 3.

IX. *Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings; but any corporation or society in this state holding personal property as a fund for the support of the ministry in any town in the state, and liable to taxation therefor, shall, on 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.*

Comments:

This subsection is being considered for deletion as it has not been used in the knowledge of the Deputy Treasurer of State.

X. *Personal property in another state or country on the 1st day of each April, and legally taxed there, except as provided in the following subsection Section 9 IX.*

Comments:

This will be N.S. 10 V K.

This subsection is believed to be an exemption given to all personal property located and taxed outside of the state. The exception is Sec. 14 XI, that relates to deposits in banks out of the state. This subsection is being placed in N.S. 10 V K.

XI. *Money at interest of residents of this state deposited in any bank without this state on interest shall be assessed taxed to such the owner, where he resides as provided in section 13; provided, however, if any state exempts similar deposits in banks in this state, including interest thereon, to owners residing in that state, the provisions of this subsection shall not apply to deposits in that state.*

Comments:

This will be N.S. 9 IX.

Line 1; "at interest" included as this is the subject with which the subsection deals.

Line 2; "taxed" for uniform terminology.

Line 3; "where he resides" for uniform terminology, unnecessary language deleted.

Sec. 15. *Stock of toll-bridges. The stock of toll bridges shall be taxed as personal property to the owners thereof in the towns where they reside, except stock owned by persons residing out of the state, which*

4 *shall be taxed in the town where the bridge is located, and where such*
 5 *bridge is in 2 towns, ½ of such stock so owned by persons residing out of*
 6 *the state shall be assessed and taxed in each town.*

Comments:

This section is being considered for deletion as only 1 such bridge is known to exist, and that is located on a railroad right of way, with the capital stock wholly owned by the railroad, and thus not taxable.

1 **Sec. 16. Clerks failing to make returns, property deemed corporate;**
 2 **such property, how taxable.** *When the clerk of a corporation holding prop-*
 3 *erty liable to be taxed fails to comply with any provision of law requir-*
 4 *ing the presentation to any taxing authority of a list of its stockholders,*
 5 *such property for the purposes of taxation shall be deemed corporate prop-*
 6 *erty liable to be taxed to the corporation, although its stock has been*
 7 *divided into shares and distributed among any number of stockholders.*

8 *Such property, both real and personal, is taxable for state, county,*
 9 *city, town, and school district taxes, to be assessed and collected in*
 10 *the same manner and with the same effect as upon similar taxable property*
 11 *owned by individuals. If the corporation has the right to receive tolls,*
 12 *such right or franchise may be taken and sold on warrant of distress for*
 13 *payment of such taxes, as such property is taken and sold on execution.*

Comments:

This section is being considered for deletion as archaic. The present tax policy is to tax real estate and personal property to the corporation and exempt the stock in the hands of the stockholders.

As originally written this section referred to a provision in the Corporation's Law that was last carried in R. S., 1916, c. 51, s. 26. In the revision of 1930 the section was dropped from the chapter.

1 **Sec. 17. Blood animals.** *Blooded animals, brought into the state and*
 2 *kept for improvement of the breed, shall not be taxed at a higher rate than*
 3 *stock animals of the same quality and kind bred in the state.*

Comments:

This will be N.S. 24.

Line 3; "animals" for uniform terminology.

1 **Sec. 18. Stock of companies invested in other stock.** *When an insurance*
 2 *or other incorporated company is required by law to invest its capital stock*
 3 *or any part thereof in the stock of a bank or other corporation in the state,*
 4 *for the security of the public, such investments shall not be liable to*
 5 *taxation except to the stockholders of the company so investing as making*
 6 *a part of the value of their shares in the capital stock of said company.*

Comments:

This is being considered for deletion as archaic and has been superseded by c. 16, s. 137-148, which provides for the taxation of these corporations in a different manner.

1 **Sec. 19. Investments of insurance companies.** *When the capital stock*
 2 *of any insurance company incorporated in the state is taxed at its full*
 3 *value, the securities and pledges held by said company to the amount of*
 4 *said stock are exempt from taxation; but if the pledge or security con-*
 5 *sists of real estate in a town other than that where the stockholder*
 6 *resides, it shall be taxed where it lies and the stock shall be exempt*
 7 *to the amount for which it is assessed.*

Comments:

This is being considered for deletion as archaic. Insurance Companies are otherwise taxed in c. 16, s. 137-148.

1 **Sec. 20. Mortgaged personal property; loan secured by deed.** *When*
 2 *personal property is mortgaged, or pledged, or conveyed with the seller*

3 retaining title for security purposes, it shall, for purposes of taxation,
 4 be deemed the property of the party who has it in possession and it may
 5 be distrained for the tax thereon. *Money or personal property, loaned or*
 6 *passed into the hands or possession of another by any person residing in*
 7 *the state, secured by an absolute deed of real estate, shall be taxed to*
 8 *the grantee, as in case of a mortgage, although the land is taxed to the*
 9 *grantor or other person in possession.*

Comments:

This will be N.S. 12.

Line 2 ; after "pledged" add: "or conveyed with the seller retain-
 ing title for security purposes," This provision covers
 various forms of conditional sales not strictly covered by
 "mortgage" or "pledge" arrangements.

Lines 5-9; This is being deleted because, as originally enacted, it
 was meant to cover the mortgage situation. Loans se-
 cured by mortgages are exempt from taxation by (n.s.
 6 XIV), thus this part is archaic. However, the general
 rules in sections 5 (n.s. 7) and 9 (n.s. 11) presently cover
 this situation.

1 Sec. 21. Real estate of deceased. (a) The undivided real estate of a
 2 deceased person may be assessed taxed to his heirs or devisees without
 3 designating any of them by name, until *they give notice is given to the*
 4 assessors of the division of the estate and the names of the several heirs
 5 or devisees; *and until such notice is given*, each heir or devisee shall be
 6 liable for the whole of such tax and may recover of the other heirs or
 7 devisees their portions thereof when paid by him; *and In an action for*
 8 *that purpose, to recover the taxes paid*, the undivided shares of such heirs
 9 or devisees in the estate, upon which such tax has been paid, may be attached
 10 on mesne process or taken on execution issued on a judgment recovered in an
 11 action therefor; *or such real estate may be assessed* (b) When taxed to the
 12 executor or administrator of the deceased, and such assessment tax shall be
 13 collected of him the same as taxes assessed against him in his private capa-
 14 city. *and it* Such tax shall be a charge against the estate and shall be
 15 allowed by the judge of probate; but when *such* the executor or administrator
 16 notifies the assessors that he has no funds of the estate to pay such taxes
 17 and gives them the names of the heirs or devisees, and the proportions of their
 18 interests in the estate to the best of his knowledge, the estate shall no longer be
 19 assessed taxed to him. (c)

Note: This section has been broken up into two subsections. One
 deals with heirs and devisees, and the other with executors
 and administrators as follows:

Lines 1-11 (a-b) New section 17 I.

Lines 11-19 (b-c) New section 17 II.

Comments:

This will be N.S. 17 I, II.

Line 3 ; "until notice is given" it should not matter who
 gives the notice.

Lines 4-19 ; changes for clarity.

Lines 2, 11, 19; "taxed" for uniform terminology.

1 Sec. 22. Personal estate of partners. *Partners Personal property of*
 2 *partners in business, whether residing in the same or different towns,*
 3 *when subject to taxation under the provisions of subsections I and II*
 4 *above, may be jointly taxed to the partners jointly under their partnership*
 5 *name; in the town where their business is carried on for all personal prop-*
 6 *erty, enumerated in subsection I of section 14, employed in such business;*
 7 *and if they have places of business in two or more towns, they shall be*
 8 *taxed in each town for the portion of property employed therein; except*
 9 *that if any portion of such property is placed, deposited or situated in*

10 *a town other than where their place of business is, under the circumstances*
 11 *specified in said subsection, they shall be taxed therefor in such other*
 12 *town; and in such cases they shall be jointly and severally liable for such*
 13 *the tax.*

Comments:

This will be N.S. 9 VIII.

The Court in the case of McCANN v. TOWN OF MINOT, 107 Me. 393, stated, in essence, that in order for partners to be taxed under the partnership name the property to be taxed must for some reason be subject to taxation where situated. Such instances are those laid down in N.S. 9 I and II.

Property not subject to taxation where situated must be taxed to the owner where he resides. In this section the residence of the partners is not material (see line 2), the material averment is the fact that the property subject to taxation is of the type to be taxed where located. All of the instances in this section between lines 5 and 11 are no more than restatements of the provisions of 14 I (n.s. 9 I and II). Thus it is thought that a direct reference to N.S. 9 I and II is sufficient, and lines 5-11 can be deleted as repetitive.

It is not necessary to state where, when, how, or what property is subject to taxation here as that is covered in N.S. 9 I and II. Further this section constitutes an exception to only that part of Sec. 13 (n.s. 8) that states to whom personal property is taxable.

It is believed that in essence this section means "when personal property is subject to taxation where situated, and such property is owned by a partnership, it may be taxed to the partnership rather than the individual. If taxed to the partnership, each partner is jointly and severally liable for the tax."

1 **Sec. 23. Lands may be assessed to owners or tenants; part owners**
 2 **taxed and pay separately.** (a) All real estate, and such as is usually
 3 called real but is made personal by statute, may be taxed to the tenant
 4 in possession or to the owner whether living in the state or not, in the
 5 town municipality where it is; (b) *and but* when a state, county, or town
 6 tax is assessed on lands owned or claimed to be owned, in common, or in
 7 severalty, any person may furnish the tax collector or treasurer, to whom
 8 the tax is to be paid, an accurate description of his part of interest in
 9 the land in severalty or his interest in common, and pay his proportion
 10 of such tax; and thereupon after his land or interest shall be free of all
 11 lien created by such tax. (c)

Comments:

This will be N.S. 13.

Lines 1- 5 (a-b) This clause has been combined with section 9, N.S. 6.

Lines 5-11 (b-c) This clause has been placed as the second clause of N.S. 13. The first clause of N.S. 13 is from lines 6-8 of section 24. Thus N.S. 13 covers common, joint, and several interests in land.

Line 5; "municipality" for uniform terminology.

Line 7; delete as covered by definition of collector.

Line 9; Surplusage deleted.

1 **Sec. 24. Assessment continued until notice of transfer; tenant in**
 2 **common considered owner.** (a) When assessors continue to assess real estate
 3 to the person to whom it was last assessed, such assessment is valid
 4 although the ownership or occupancy has changed, unless previous written
 5 notice to the assessors notice is has been given of such change and of the
 6 name of the person to whom it has been transferred or surrendered;. (b) *and*
 7 A tenant in common or joint tenant may be considered sole owner for the pur-
 8 poses of taxation, unless he notifies the assessors what his interest is. (c)

Comments:

This will be N.S. 15.

Lines 2-6 (a-b); This clause is being kept here as a complete section.

Lines 7-8 (b-c); This clause is being removed from this section and being placed as the opening sentence of N.S. 13.

Lines 4-5; added language for clarity.

- 1 **Sec. 25. Property of manufacturing, mining, and smelting corporations,**
 2 **and of stock raising corporations. *The buildings, lands and other* The personal**
 3 **property of manufacturing, mining and smelting and agricultural and**
 4 **stock raising corporations, *not exempt from taxation, and all stocks used***
 5 ***in factories* shall be taxed to the corporation, or to the persons having**
 6 **possession of its such property or stock, in the town or place where the**
 7 ***buildings and lands are situated, and where the property is kept, or where***
 8 ***the stock is manufactured; and the buildings and lands and other property***
 9 ***of agricultural and stock raising corporations shall be taxed to the cor-***
 10 ***poration, or to the person having possession of its property, in the town***
 11 ***where the buildings and lands are situated and where the personal property***
 12 ***is kept; and there shall be a lien for 1 year on such property and stock***
 13 ***for payment of such tax; and it may be sold for payment thereof as in other***
 14 ***cases; and The shares of the capital stock of such corporations shall not***
 15 ***be taxed to their owners. manufacturing, mining, smelting, and agricultural***
 16 **and stock raising corporations.**

Comments:

This will be N.S. 9 XI.

Lines 2- 3; real estate is covered by the provisions of Sec. 9 (n.s. 6) "agricultural and stock raising" reallocated from lines 7-14 which are to be deleted.

Lines 4- 8; Surplusage deleted. All items of personal property are to be taxed where situated.

Lines 12-14; lien provision deleted as there is no general provision for the enforcement of personal property liens.

Lines 14-16; rewritten so as to be attached to (ns.s. 10 V L) as an exemption.

- 1 **Sec. 26. Property of corporations organized for dealing in real**
 2 **estate lien. *The buildings, lands and all other personal property, real***
 3 ***and personal, including all reserve funds, accumulations, and undivided***
 4 ***profits of corporations organized for the purpose of buying, selling and***
 5 ***leasing real estate, shall be taxed to the corporation or the persons having***
 6 **possession of such property in the place where *such land and other property***
 7 ***are situated., and there shall be a lien for 1 year on such property for the***
 8 ***payment of such tax and the same may be sold for payment thereof as in***
 9 ***other cases; and The shares of the capital stock of such corporations shall***
 10 ***not be taxed to the owners thereof. organized for the purpose of buying,***
 11 **selling, and leasing real estate.**

Comments:

This will be N.S. 9 XI.

Lines 2- 3; real estate is covered by the provisions of Sec. 9 (n.s. 6) "personal property" covers enumerated items.

Line 6 ; deleted as unnecessary.

Lines 7- 9; lien provision deleted as there is no general provision for the enforcement of personal property liens.

Lines 10-11; rewritten so as to be attached to (n.s. 10 V L) as an exemption.

- 1 **Sec. 27. Sailing vessels and barges, rate; steam barges excepted.**
 2 **All sailing vessels and barges registered or enrolled under the laws of**
 3 **the United States or foreign governments, owned wholly or in part by inhab-**
 4 **itants of this state, shall be taxed upon an appraised value of \$20 a ton,**
 5 **gross tonnage, for new vessels and barges completed on or before the 1st**

6 day of April of each year. Vessels or barges 1 year old or more shall be
7 reduced in value at the rate of \$1 a ton a year for each additional year
8 of age, until they shall have reached the age of 17 years, at and after
9 which time said vessels and barges shall be taxed upon an appraised value
10 of \$3 a ton, gross tonnage. The provisions of this section shall not apply
11 to steam barges.

Comments:

This will be N.S. 25.

This section is being renumbered, but is otherwise unchanged.

1 **Sec. 28. Rebuilt vessels and barges.** Vessels and barges when rebuilt
2 shall be taxed on the same valuation as vessels and barges of $\frac{1}{2}$ the age of
3 such rebuilt vessels or barges. A vessel or barge shall be regarded as
4 rebuilt only on an expenditure being made of not less than 40% of the cost
5 of such vessel or barge if built entirely new. Vessels and barges if
6 repaired to the extent of 25% of the cost of such vessel or barge if built
7 entirely new, shall be taxed upon the same valuation as vessels and barges
8 of $\frac{1}{2}$ the age of such repaired vessel or barge. The provisions of this
9 section shall not apply to steam barges.

Comments:

This will be N.S. 26.

This section is being renumbered, but is otherwise unchanged.

1 **Sec. 29. Real estate of banks.** All real estate, including vaults
2 and safe deposit plants, *property* in the state owned by any bank incor-
3 porated by this state, or by any national bank or banking association, or
4 by any corporation organized under the laws of this state for the purpose
5 of doing a loan, trust or banking business and having a capital divided
6 into shares shall be taxed in the place where *the* that property is situated,
7 to said bank, banking association or corporation. *for state, county, and*
8 *municipal taxes, according to its value like other real estate.* This sec-
9 tion does not apply to loan and building associations.

Comments:

This will be N.S. 21.

Lines 1-2; "Property" changed to "estate, including vaults and safe
deposit plants" to conform to the provisions of c. 16,
s. 154.

1 **Sec. 30. Omitted assessments and reassessments of taxes.** *When any*
2 *Supplemental assessments polls or estates liable to taxation have been*
3 *omitted from assessment within 5 years from the last assessment date, may*
4 *be made within 5 years from the last assessment date whenever it is deter-*
5 *mined that any polls or estates liable to taxation have been omitted from*
6 *assessment or any tax on polls or estates is invalid or void by reason of*
7 *illegality, error, or irregularity in assessment.* The assessors for the
8 time being may, by a supplement to the invoice and valuation and the list
9 of assessments, assess such polls and estates for their due proportion of
10 such tax, according to the principles on which the previous assessment was
11 made., *certifying that they were omitted.*

12 Such supplemental assessments shall be committed to the collector for
13 the time being with a certificate under the hands of the assessors stating
14 that they were invalid or omitted and that the powers in the previous war-
15 rant, naming the date of it, are extended thereto. *and* The tax collector
16 has the same power, and is under the same obligation to collect them, as if
17 they had been contained in the original list.; *and*

18 All assessments shall be valid, notwithstanding that by such supple-
19 mental assessment the whole amount exceeds the sum to be assessed by more
20 than 5%, or alters the proportion of tax allowed by law to be assessed on
21 the polls.

22 *When a tax is invalid or void by reason of illegality, error or irregu-*
23 *larity in assessment, the tax may be assessed, at any time within 5 years*

24 *from the date of the original assessment, by the assessors for the time*
 25 *being to the person to whom the property should have been assessed in the*
 26 *same amount and for the year in which erroneously taxed. A tax so assessed*
 27 *shall be committed to the collector for the time being by a supplemental*
 28 *assessment to the original list with a certificate under the hands of the*
 29 *assessors stating the name of the person to whom originally assessed and*
 30 *that such assessment was invalid. The powers in the original warrant shall*
 31 *extend to the collector for the time being who shall have the same power*
 32 *and be under the same obligation to collect taxes so assessed as original*
 33 *or omitted taxes.*

34 The lien on real estate created by section 3 is enforceable by and shall
 35 terminate 5 may be enforced as provided in section 94.

36 Persons subjected to a tax under the provisions of this section shall
 37 be deemed to have received sufficient notice if the notice required by
 38 section 36 34 was given.

Comments:

This will be N.S. 41.

Lines 1-7; deleted and redrafted. This combines the provisions of lines 1-4 and 22-26.

Lines 7-11; language made more concise. Deletion in line 11 is surplusage as it is covered in lines 13-14.

Lines 12-17; made into a separate paragraph as it covers commitment and collection.

Lines 18-21; made into a separate paragraph.

Lines 22-26; deleted as covered by redraft of lines 1-4.

Lines 27-33; deleted as covered by lines 12-17.

Lines 34-35; change merely to make more concise.

1 Sec. 31. Warrants for state tax; interest. When a state tax is ordered
 2 by the legislature, the treasurer of state shall *forthwith* send his warrants
 3 directed to the assessors of each *town or other place, municipality, as soon*
 4 *after the 1st day of April as is practicable*, requiring them to assess upon
 5 the polls and estates of *each such municipality* its proportion of *such the*
 6 *state tax for the current year; and shall in a like manner for the succeeding-*
 7 *ing year, send like warrants for the state tax. for the succeeding year*
 8 *forthwith upon the expiration of 1 year from the time such tax is so ordered.*
 9 *The tax for each year shall be separately ordered and apportioned; and the*
 10 *amount of such proportion shall be stated in the warrants. On the 1st day*
 11 *of January, first occurring after any 1st day of December on which taxes*
 12 *are due to the state from cities, towns and plantations, interest at 6%*
 13 *shall begin to run on such unpaid balances as are due to the state. All*
 14 *provisions of law that relate to the collection of taxes by the state shall*
 15 *apply to the collection of the interest due on over-due taxes.*

Comments:

This will be N.S. 32.

Line 2 ; "forthwith" unnecessary.

Lines 3, 5; "municipality" for uniform terminology.

Lines 3-4; "as soon after the 1st day of April as is practicable" states when the warrants will be sent. In the past the state tax has generally been ordered by the legislature late in each session.

Line 5 ; "proportion" kept as it means that amount of money which is that municipality's share of the whole state tax.

Lines 6-7; "current", "succeeding" year kept as the state tax is ordered for two years, i.e. the "biennium".

Lines 7-8; deleted as repetitive.

Lines 9-10; deleted as repetitive.

Lines 10-15; this is a collection provision and is being removed to N.S. 76.

1 **Sec. 32. Requirements of warrant.** The treasurer of state in his
 2 warrant shall require the assessors of each town or other place munici-
 3 pality to make a fair list of their assessments, setting forth in distinct
 4 columns against each person's name, how much he is assessed for a poll,
 5 how much for real estate and how much for personal estate, distinguishing
 6 any sum assessed to such person as guardian or for any estate in his
 7 possession as executor, administrator or trustee; to insert in such list
 8 the number of acres of land assessed to each non-resident proprietor and
 9 the value at which they have estimated them; as required by the provisions
 10 of this chapter; to commit such list, when completed and signed by a majority
 11 of them, to the tax collector or constable of such town or other place,
 12 municipality with their warrants in due form requiring them to collect and
 13 pay the same to the treasurer of such town or other place, at such times as
 14 the legislature, in the act authorizing such tax, directed them to be paid;
 15 in accordance with the provisions of section 37; and to return a certificate
 16 of the names of such officers and the amount so committed to each, 2 months
 17 at least before the time at which they are required to pay in such tax.
 18 thereof in accordance with the provisions of section 40.

Comments:

This will be N.S. 33.

Lines 2- 3; "municipality" for uniform terminology.

Lines 3- 9; There appears to be no valid reason why these specific provisions should be repeated in this section when they are required by N.S. 36.

Lines 10-15; Similar reason as lines 3-9 above; except that reference here is made to a specific section, N.S. 37.

Lines 15-18; Cross reference to N.S. 40. Certificate is kept as N.S. 31 makes provision for appointment of new assessors, and absence of certificate is evidence that the municipality has not assessed. Certificate is only a type of receipt to show that the assessment and commitment has been made.

1 **Sec. 33. Rules for assessment of taxes.** In the assessment of all state,
 2 county, town, plantation, parish or society taxes, assessors shall govern
 3 themselves by the provisions of this chapter, except in parishes and socie-
 4 ties where different provision for assessing their taxes is made; and shall
 5 assess on the taxable polls therein, in accordance with the provisions of
 6 section 1, such part of the whole sum to be raised as they deem expedient;
 7 and the residue of such taxes shall be assessed on the estates according to
 8 their value. and shall obey all warrants received by them while in office.

Comments:

This will be N.S. 27.

Line 2 ; unnecessary language deleted.

Lines 3-4; archaic.

Lines 4-6; Poll taxes are set at \$3 by Sec. 2.

Lines 7-8; unnecessary as covered by section 38 and 48.

Line 8 ; The provisions of Sec. 56 have been added as a final clause.

Personal Liability and Duties of Assessors

1 **Sec. 34. Assessors responsible for personal faithfulness only.** Asses-
 2 sors of towns, plantations, school districts, parishes and religious
 3 societies municipalities are not responsible for the assessment of any tax
 4 which they are by law required to assess; but the liability shall rest
 5 solely with the corporation municipality for whose benefit the tax was
 6 assessed, and the assessors shall be responsible only for their own per-
 7 sonal faithfulness and integrity.

Comments:

This will be N.S. 28.

Lines 2-3; "school districts, parishes, and religious societies"
dropped as archaic.

Lines 3, 5; "municipalities" for uniform terminology.

- 1 **Sec. 35. Tax illegal, unless raised at legal meeting. No** The assess-
2 ment of a tax by a town is *legal* illegal unless the sum assessed is raised
3 by vote of the voters at a meeting legally called and notified.

Comments:

This will be N.S. 45.

Lines 1-2; Changes made to make the section affirmative rather than
negative.

- 1 **Sec. 36. Lists of taxable property; if no lists are brought in, no**
2 **claim for abatement.** (a) Before making an assessment, the assessors shall
3 give seasonable notice in writing to *the inhabitants* all persons, liable to
4 **taxation in the municipality,** (b) **The notice to residents may be given by**
5 posting notifications in some public place in the *town* municipality, or
6 *shall notify them,* in such other way as the *town* municipality directs., (c) *to make*
7 *and bring in* furnish to them the assessors true and perfect lists of their polls
8 and all their estates, *real and personal,* not by law exempt from taxation,
9 of which they were possessed on the 1st day of April of the same year. (d)
10 If any *resident owner* person after such notice, or *any non-resident owner*
11 *after being reasonably requested thereto by the assessors,* does not *bring*
12 in furnish such list, he is thereby barred of his right to make application
13 to the assessors or the county commissioners for any abatement of his taxes,
14 unless he *offers* furnishes such list with his application and satisfies them
15 that he was unable to *offer* furnish it at the time appointed. (e) The *re-*
16 *quest upon* notice to non-resident owners may be *proved by a notice sent by*
17 mail directed to the last known address of the taxpayer, or *given by any*
18 other method that *brings* provides reasonable notice home to the taxpayer. (f)

Note:

Lines 2- 4 (a-b) These two clauses make up the 1st paragraph of
N.S.

Lines 6- 9 (c-d) 34 plus added language below.

Lines 4- 6 (b-c) Make up N.S. 34 second paragraph.

Lines 9-15 (d-e) Make up N.S. 34 fourth paragraph.

Lines 15-18 (e-f) Make up N.S. 34 third paragraph.

Sec. 39 Makes up N.S. 34 last paragraph.

Comments:

This will be N.S. 34.

Line 3 ; "All persons" to make opening paragraph apply
to all. After persons add "liable to taxation in
the municipality,"—this covers non-resident own-
ers also.

Line 4 ; Added phrase introduces complete sentence on
notice to residents.

Lines 7, 12, 14, 15; "furnish" for uniform terminology and to agree
with the interpretation contained in PERRY v.
LINCOLNVILLE, 145 Me. 362.

Line 10 ; "Person" used for residents and non-residents
alike.

Lines 15-18 ; rewritten to conform in form to the notice pro-
visions for residents in lines 4-5.

- 1 **Sec. 37. Inventory to include sheep, swine, neat cattle, colts, fowl**
2 **and goats.** Assessors of *taxes* shall include in *the* their inventory, re-
3 quired to be taken on April 1st but not in the tax list, the number and
4 value of all neat cattle 18 months old and under., *all sheep to the number*

5 of 35, swine to the number of 10, draft colts to the age of 3 years, domestic
6 fowl to the number of 50, all goats to the number of 35 and all kids
7 less than 1 year old, stated separately. Said property shall not be in-
8 cluded in the tax list.

Comments:

This will be N.S. 35.

Lines 2-3; changes to improve language, inventory is provided for in the following section (n.s. 36).

Lines 4-7; deleted as only neat cattle are important now.

Line 8 ; reallocated to line 3.

1 **Sec. 38. Value of estate ascertained.** The assessors shall ascertain
2 as nearly as may be, the nature, amount, and value of the real estate, real
3 and personal, property for which in their judgment the owner is liable sub-
4 ject to be taxed, and shall estimate and record separately the land value,
5 exclusive of buildings, of each parcel of real estate.

Comments:

This will be N.S. 36.

Lines 2-3; "real estate and personal property" for the purposes of clarity.

Lines 3-4; "subject" replaces phrase deleted as surplusage.

1 **Sec. 39. Persons required to swear to lists; refusal bars appeal.** The assess-
2 sors or any of them may require the person *presenting* furnishing the list *required*
3 *by section 36* to make oath to its truth, which oath any of them may admin-
4 ister, and any of them may require him to answer in writing all proper
5 inquiries *in writing* as to the nature, situation and value of his property
6 liable to be taxed in the state, and a refusal or neglect to answer such
7 inquiries and subscribe the same bars an appeal to the county commissioners,
8 but such list and answers shall not be conclusive upon the assessors.

Comments:

This will be N.S. 34.

Lines 2-3; "required by section 36" deleted as this section is to be appended to N.S. 34.

Lines 4, 5; "in writing" reallocated.

1 **Sec. 40. Abatements; record in book form and open to public inspection;**
2 **report.** The assessors for the time being, on written application, stating
3 the grounds therefor, within 1 year from date of commitment, may make such
4 reasonable abatement as they think proper, *except that no abatement of any*
5 *void or invalid real estate tax shall be required if property has been sold*
6 *for non-payment under the provisions of section 155, or the notice under*
7 *section 93 has been filed or the certificate under the provisions of sec-*
8 *tions 98 and 99 has been recorded.* Appeals from the decision of the assess-
9 sors shall be taken in accordance with the provisions of sections 50 and 51.

10 If after 2 years from the date of assessment a collector is satisfied
11 that a poll tax, or tax upon personal property, or any portion of any tax,
12 committed to him *or to any of his predecessors in office* for collection,
13 cannot be collected by reason of the death, absence, poverty, insolvency,
14 bankruptcy, or other inability of the person assessed to pay, he shall
15 notify the assessors thereof in writing, under oath, stating the reason why
16 such tax cannot be collected. The assessors, after due inquiry, may abate
17 such tax or any part thereof.

18 Whenever an abatement is made, the assessors *and* shall certify *such*
19 *abatement the same* in writing to the collector,; and *said* such certificate
20 shall discharge the collector from further obligation to collect the tax so
21 abated. When such abatement is made, a record thereof *together with setting*
22 *forth the name of the party or parties benefited, by the abatement and the*
23 *amount of the abatement, together with and the reasons for such the abatement,*
24 shall, within 30 days, *after such abatement,* be made and kept in suitable

25 book form open to the public at reasonable times; and a report of the same
 26 shall be made to the *town municipality* at its annual meeting, *and or* to the
 27 mayor and aldermen of cities by the 1st Monday in each March.

Comments:

This will be N.S. 48.

Lines 4- 9; Deleted as surplusage. In these instances such actions are void as the tax is void and thus no abatement is needed. Replaced by a cross reference on appeals.

Line 12 ; Collectors are liable only for taxes committed to themselves and not their predecessors.

Line 18 ; Addition here requires a certificate to be given to the collector when *any* abatement is made.

Lines 21-27; Changes merely to clarify the language.

This section as proposed will contain 3 paragraphs as follows: Lines 1-9, lines 10-17, and lines 18-27.

1 **Sec. 41. Notice of decision.** The assessors shall give to any person
 2 applying to them for an abatement of taxes notice in writing of their deci-
 3 sion upon such application within 10 days after they take final action
 4 thereon. If a board of assessors, before which an application in writing
 5 for the abatement of a tax is pending, fails to give written notice of their
 6 decision within 90 days from the date of filing of such application, the
 7 application shall be deemed to have been denied, and the applicant may
 8 appeal as hereinafter provided; unless the applicant shall in writing have
 9 consented to further delay.

Note:

To this section is being added a provision to give the taxpayer a remedy in the event that his application for abatement is unnecessarily delayed.

Comments:

This will be N.S. 49.

It is believed that the 90 day period is sufficient time for action. This provision is patterned after a similar provision in c. 59, s. 64, Mass. G. L.

1 **Sec. 42. Appeal.** If the assessors refuse to make the abatement asked
 2 for, the applicant may apply to the county commissioners at their next meet-
 3 ing, and, if they think that he is *overrated, overassessed*, he shall be
 4 *relieved by them and be reimbursed out of the town treasury the amount of*
 5 *their abatement, granted such reasonable abatement as they think proper, and*
 6 *if he has paid the tax he shall be reimbursed out of the municipal treasury,*
 7 *with incidental charges. costs in either case.* The commissioners may require
 8 the assessors or *town municipal* clerk to produce the valuation by which the
 9 assessment was made, or a copy of it. If the applicant fails, the commis-
 10 sioners shall allow costs to the *town municipality*, taxed as in a suit in
 11 the superior court, and issue their warrant of distress *against him for col-*
 12 *lection thereof against him; of such amount as may be due the municipality.*
 13 Either party may appeal from the decision of said county commissioners to
 14 the superior court, under the *same conditions that an appeal lies from the*
 15 *assessors to the superior court. provided for in section 52.*

Comments:

This will be N.S. 50.

Lines 3- 4; Language changes to conform to similar provisions in N.S. 48 lines 2-4 and N.S. 55 lines 22-27.

Lines 7- 9; This sentence is to be placed after lines 10-12 so that denial of abatement follows granting of the abatement.

Line 12 ; addition here is to make certain the amount to be covered by the warrant of distress.

Lines 13-15; Made into a complete sentence. Deletion in lines 14-15 replaced by cross reference.

1 **Sec. 43. Appeals from assessors to superior court.** Any person entitled
2 to *make a complaint appeal* to the county commissioners for an abatement of
3 his taxes may, if he so elect, appeal under the same terms and conditions
4 from the decision of the assessors to the superior court *for the in and for*
5 *that county, in which the city or town, in which the property of such person*
6 *is assessed, is situated.*

Comments:

This will be N.S. 51.

Line 2 ; "appeal" for uniform terminology.

Lines 5-6; unnecessary language deleted.

1 **Sec. 44. Entry of appeal; hearing.** The appeal provided for in *the*
2 *preceding sections 50 and 51* shall be entered at the term first occurring
3 not less than 30 days after *the assessors shall have given to the appellant*
4 *notice in writing of their decision upon his application for such abatement,*
5 *and notice of the decision from which the appeal is being taken, or not less*
6 *than 30 days after the application shall be deemed to have been denied.*
7 Notice thereon shall be ordered by said court in term time or by any justice
8 thereof in vacation, and said appeal shall be tried, heard, and determined
9 by the court without a jury in the manner and with the rights provided by
10 law in other civil cases so heard.

Comments:

This will be N.S. 52.

Lines 1-2 ; cross reference to N.S. 50 and 51.

Lines 3, 4, 5; deleted and replaced by language that covers appeals
from both assessors and county commissioners. Pro-
vision added to cover failure of assessors (see N.S. 49).

1 **Sec. 45. Proceedings and judgment; lien to continue for 30 days.** If
2 upon the trial provided for in the preceding sections it appears that the
3 *appellant applicant* has complied with all provisions of law, he may be
4 granted such abatement as *said the court may* deems reasonable, under the same
5 circumstances as an abatement may be granted by the county commissioners.
6 If no abatement is granted, judgment shall be rendered in favor of the *city*
7 *or town municipality*, and for its costs, to be taxed by the court. If an
8 abatement is granted, judgment shall be rendered in favor of the *city or*
9 *town municipality* for such amount, if any, as may be due, after deducting
10 the abatement, and the court may make such order relating to the payment
11 of costs as justice shall require. In either case execution shall issue.
12 The lien created by statute on real estate to secure the payment of taxes
13 shall be continued for 30 days after the rendition of judgment, and may be
14 enforced by sale of said real estate on execution, in the same manner as
15 attachable real estate may be sold under the provisions of section 31 of
16 chapter 171, and with the same right of redemption. Claims for abatement
17 on several parcels of real estate may be embraced in one appeal, but judg-
18 ment shall be rendered and execution shall issue for the amount of taxes
19 due on each several parcel. The final judgment of the court shall be
20 forthwith certified by the clerk to the assessors of the *town or city muni-*
21 *cipality* where such tax was assessed, *and such assessors shall in all*
22 *cases carry into full effect the judgment of the appellate court in the*
23 *same manner as if made by themselves.* If it shall be alleged in the appli-
24 cation that the applicant has paid the taxes for which he has been assessed,
25 and if the court shall so find, judgment for the amount of the abatement
26 granted shall be rendered against the *city or town municipality, and execu-*
27 *tion therefor* and for such costs as may be awarded, and execution therefor
28 shall issue as in civil actions.

Comments:

This will be N.S. 55.

Line 3 ; "applicant" for uniform terminology.

Lines 7, 9, 20, 26; "municipality" for uniform terminology.

Lines 21-23 ; deleted as unnecessary because covered by court order. It is proposed to realign this section in paragraphs in the following sequence; lines 1-5, lines 6-11, lines 23-28, lines 16-19, lines 19-21, lines 12-16.

1 **Sec. 46. Trial and exceptions.** The appeal provided for in sections
 2 43 50 and 51 shall be tried at the term to which the notice is returnable,
 3 unless delay shall be granted at the request of *such city or town the muni-*
 4 *cipality* for good cause; and said court shall, if requested by *such city or*
 5 *town, the municipality*, advance the case upon the docket so that it may be
 6 tried and decided with as little delay as possible. Either party may file
 7 exceptions to the decisions and rulings of the court upon matters of law
 8 arising upon the trial, in the same manner and with the same effect as is
 9 allowed in the superior court in the trial of cases without a jury.

Comments:

This will be N.S. 54.

Line 2 ; "50 and 51" this section applies to both N.S. 50 and 51.

Lines 4, 5; "municipality" for uniform terminology.

1 **Sec. 47. Appeals to superior court referred to state tax assessor, or**
 2 **commissioner appointed.** All appeals to the superior court under the pro-
 3 visions of section 43 51 may be referred by the court to the state tax
 4 assessor, who shall hear the parties and report his findings to the court
 5 together with a transcript of the evidence. Such report shall be prima
 6 facie evidence of the facts thereby found; or the court may in its discre-
 7 tion appoint a commissioner to hear the parties and to report to the court
 8 the facts, or the facts with the evidence. Such report shall be prima facie
 9 evidence of the facts thereby found. The fees of the commissioner shall be
 10 paid in the same manner as those of auditors appointed by the court.

Comments:

This will be N.S. 53.

1 **Sec. 48. Assessments and commitment.** The assessors shall assess upon
 2 the polls and estates in their *town municipality* all *town municipal* taxes
 3 and their due proportion of any state or county tax, *according to the rules*
 4 *in the latest act for raising a state tax and in this chapter*; make perfect
 5 lists thereof *under their hands*; and commit the same, **when completed and**
 6 **signed by a majority of them**, to the *constable or tax* collector of their
 7 *town municipality*, if any, otherwise to the sheriff of the county or his
 8 deputy, with a warrant under their hands, in the form *hereinafter* pre-
 9 scribed. by section 58.

Comments:

This will be N.S. 37.

Lines 2, 7; "municipality" for uniform terminology.

Lines 3-4; deleted as unnecessary.

Lines 5-6; "under their hands" deleted in favor of "when completed and signed by a majority of them" which comes from N.S. 33.

Line 9 ; The change here incorporates Sec. 49, as N.S. 58 as re-written requires one warrant.

1 **Sec. 49. State and county taxes added.** *The assessors may add their*
 2 *proportion of the state and county tax to any of their other taxes and*
 3 *make 1 warrant and their certificates accordingly.*

Comments:

This section is to be deleted as covered by Sections 48 and 74 as re-written.

1 **Sec. 50. Overlay not to exceed 5%.** The assessors may assess on the
 2 polls and estates such sum above the sum committed to them to assess, not
 3 exceeding 5% thereof, as a fractional division renders convenient, and
 4 certify that fact to their *town* municipal treasurer.

Comments:

This will be N.S. 38.

Line 4; "municipal" for uniform terminology.

1 **Sec. 51. Record of assessment and valuation deposited in assessors'**
 2 **office.** The assessors shall make a record of their assessment and of the
 3 invoice and valuation from which it was made; and before the taxes are com-
 4 mitted to the officer for collection, they shall deposit *it such record*, or
 5 a copy of it, in the assessors' office, if any, otherwise with the *town*
 6 **municipal** clerk, there to remain; and any place where the assessors usually
 7 meet to transact business and keep their papers or books shall be considered
 8 their office.

Comments:

This will be N.S. 39.

Line 4; "such record" makes certain what is to be deposited.

Line 6; "municipal" for uniform terminology.

1 **Sec. 52. Certificates sent to treasurer of state and county treasurer.**
 2 When the assessors have assessed any *county* tax and committed it to the
 3 *officer for collection tax collector*, they shall return to the *county* **appro-**
 4 **priate** treasurer a certificate thereof with the name of such officer. *When*
 5 *they have so assessed and committed a state tax, they shall return a like*
 6 *certificate to the treasurer of state; and if this is not done and any part*
 7 *of such tax remains unpaid for 60 days after the time fixed for its payment,*
 8 *the treasurer of state shall issue his warrant to the sheriff or his deputy*
 9 *to collect the sum unpaid of the inhabitants of the town or place.*

Comments:

This will be N.S. 40.

Line 2 ; deletion of "county" makes this provision cover any tax.

Lines 3-4; "appropriate" to indicate that each treasurer is to get
 his respective certificate.

Lines 4-6; now covered by lines 1-4.

Lines 6-9; deleted as covered by sections (71) and (73).

1 **Sec. 53. Selectmen to act as assessors.** If any town does not choose
 2 assessors, the selectmen shall be the assessors and each of them shall be
 3 sworn as an assessor.

Comments:

This will be N.S. 29.

No change, section reallocated.

1 **Sec. 54. Neglect to choose.** *Any town neglecting to choose selectmen*
 2 *or assessors forfeits to the state not less than \$100, nor more than \$300,*
 3 *as the superior court orders.*

Comments:

This section is proposed to be deleted as archaic, N.S. 31 provides a
 different remedy for this instance.

1 **Sec. 55. When no assessors, county commissioners may appoint.** *In case*
 2 *a town has neglected to choose assessors and when the selectmen and asses-*
 3 *sors chosen by a town do not accept the trust, If for 3 months after any*
 4 **warrant** *for a state or county tax has been issued, a municipality has ne-*
 5 *glected to choose assessors, or the assessors chosen have neglected to*
 6 *assess and certify such tax, the treasurer of state or of the county may so*
 7 **notify** *the county commissioners. On receipt of such notification the county*

8 commissioners *may* shall appoint three or more suitable persons in the county
 9 to be assessors of taxes, for such municipality. New warrants shall be
 10 issued to such assessors, which said warrants shall supersede the state and
 11 county warrants originally issued to the assessors of the delinquent munici-
 12 pality. *and such* Assessors, appointed under the provisions of this section
 13 shall be being duly sworn; shall be subject to the same duties and penalties
 14 as other assessors; and shall assess upon the polls and estates in of the
 15 town their municipality its due proportion of state and county taxes, and
 16 said penalty, and not exceeding \$2.50 a day each for their own such reason-
 17 able charges for time and expense in said service; and shall issue a warrant
 18 under their hands for collecting the same and transmit a certificate thereof
 19 to the treasurer of state, with the name of the person to whom it is commit-
 20 ted; and the assessors shall be paid their in making the assessment as the
 21 county commissioners may approve, which said charges as allowed by said com-
 22 missioners out of shall be paid from the state county treasury.

Comments:

This will be N.S. 31.

Lines 1-3; Deleted in favor of a new paragraph that will cover the instances presently covered by sections 54, 57, 58, 59, 60, 61, and 62. It places the duty of notifying the county commissioners upon the state or county treasurer.

Line 7 ; added phrase provided the instance when the county commissioners shall take such action.

Lines 9-12; This provided for separate authority for the new assessors.

Lines 13, 14; Added language paraphrases lines 16-20.

Line 16 ; deleted as out of line with present day values.

Lines 17-21; added language gives the county commissioners power to determine.

Line 22 ; "county" changes made here to have taxes and charges paid to the county as such charges are to be paid by the county, and the county tax might well be the only tax to be assessed under this section. Any state tax could be forwarded to the State Treasurer.

1 Sec. 56. Such assessors to obey warrants. All Assessors, chosen or
 2 appointed as above provided, shall observe all warrants received by them
 3 while in office. from the treasurer of state or the county commissioners of
 4 their county.

Comments:

This will be N.S. 27.

Lines 1-4; surplus language deleted to provide a general rule that applies to any and all warrants, and attached to sec. 33 (n.s. 27).

1 Sec. 57. Neglect to make assessments of state tax. If assessors of a
 2 town refuse or neglect to assess any state tax apportioned on it and re-
 3 quired by the warrant of the treasurer of state to be assessed by them,
 4 they forfeit to the state the full sum mentioned in such warrant; and such
 5 treasurer shall issue his warrant to the sheriff of the county to levy said
 6 sum by distress and sale of their real and personal estate.

Comments:

This section is proposed to be deleted as covered by N.S. 31.

1 Sec. 58. Neglect to assess county tax. If assessors neglect to assess
 2 the county tax required in the warrant of the county commissioner to be
 3 assessed by them, they forfeit that sum to the county; and it shall be
 4 levied by sale of their real and personal estate by virtue of a warrant
 5 issued by the county treasurer to the sheriff of the county for that purpose.

Comments:

This section is proposed to be deleted as covered by N.S. 31.

1 **Sec. 59. Assessors arrested and other assessors appointed.** *If the*
2 *sheriff cannot find property of said assessors to satisfy the sum due on*
3 *either of said warrants authorized in the preceding section, he may arrest*
4 *and imprison them, until they pay the same; and the county commissioners*
5 *shall forthwith appoint other proper persons to be assessors of such state*
6 *and county taxes, who shall be sworn, and perform the same duties, and be*
7 *liable to the same penalties as the former assessors.*

Comments:

This section is proposed to be deleted as N.S. 31 provisions have changed the remedy.

1 **Sec. 60. Towns neglecting to assess, treasurer to issue warrant to**
2 **sheriff to collect.** *If the inhabitants of a town of which a state tax is*
3 *required, neglect for 5 months, after having received the warrant of the*
4 *treasurer of state for assessing it, to choose assessors to assess it and*
5 *cause the assessment thereof to be certified to such treasurer for the time*
6 *being, he shall issue his warrant, under his hand, to the sheriff of the*
7 *same county, who shall proceed to levy such sums on the real and personal*
8 *property of any inhabitants of such town, observing the regulations provided*
9 *for satisfying warrants against delinquent collectors as prescribed in sec-*
10 *tions 66 to 170, inclusive. If the assessors thereof, within 60 days from*
11 *the receipt of a copy of such warrant from the officer, deliver to him a*
12 *certificate, according to law, of the assessment of the taxes required by*
13 *the warrant, and pay him his legal fees, he shall forthwith transmit the*
14 *certificate to the treasurer of state and return the warrant unsatisfied.*

Comments:

This section is proposed to be deleted as covered by N.S. 31.

1 **Sec. 61. For like neglect, county treasurer to issue warrant.** *If the*
2 *inhabitants of a town of which a county tax is required neglect to choose*
3 *and keep in office assessors to assess it as the law requires, the county*
4 *treasurer for the time being, after 5 months from the time when they*
5 *received the county commissioner's warrant for assessing it, shall issue his*
6 *warrant to the sheriff, requiring him to levy and collect the sum mentioned*
7 *therein and he shall execute it, observing the regulations and subject to*
8 *the conditions provided in the preceding section.*

Comments:

This section is proposed to be deleted as covered by N.S. 31.

1 **Sec. 62. Warrants issued to collect of inhabitants, if not collected of**
2 **assessors.** *If the voters of a town of which a state or county tax is re-*
3 *quired choose assessors, who neglect to assess the tax required by the war-*
4 *rant issued to them and to certify it as the law directs, and if the estates*
5 *of such assessors are insufficient to pay such taxes as are already provided,*
6 *the treasurer of state or of the county, as the case may be, for the time*
7 *being, shall issue his warrant to the sheriff of such county, requiring him*
8 *to levy by distress and sale such deficiency on the real and personal estates*
9 *of such inhabitants; and the sheriff or his deputy shall execute such war-*
10 *rants, observing all the provisions mentioned in section 60.*

Comments:

This section is proposed to be deleted as covered by N.S. 31.

1 **Sec. 63. Assessors refusing oath; vacancy.** *Any assessor, chosen and*
2 *notified to take the oath of office, unreasonably refusing to be sworn for-*
3 *feits to the town \$15, to be recovered by their treasurer in an action of*
4 *debt; and the selectmen shall forthwith call a town meeting to fill the va-*
5 *cancy. who refuses to assess a state, county, or municipal tax as required*

- 6 by law, or who shall wilfully omit or fail to perform any duty imposed upon
7 him by law, shall be punished by a fine of not more than one hundred dollars.

Comments:

This will be N.S. 30.

Lines 1-5; Section deleted in favor of a redraft in general terms covering refusal or omission or failure to perform his duties.

Lines 5-7; This section is designed to provide a general penalty to delinquent assessors. It is patterned after similar provisions in Mass. and N. H. laws. It covers any refusal, omission, or failure, many of which are now covered by involved procedures.

Assessment of Taxes in Plantations

- 1 **Sec. 64. Plantations taxed, have power of towns; officers.** *All plan-*
2 *tations required to pay any part of the public taxes are vested with the*
3 *same power as towns, so far as relates to the choice of clerk; assessors,*
4 *and collector of taxes; and any person, chosen assessor therein, and refus-*
5 *ing to accept or to take the legal oath, after due notice, is liable to the*
6 *same penalty, to be recovered in the manner mentioned in the preceding sec-*
7 *tion; and the other assessors shall forthwith call a plantation meeting to*
8 *fill the vacancy.*

- 9 *If any such plantation neglects to choose a clerk, assessors and col-*
10 *lector of taxes; or if the assessors chosen neglect their duty, it shall be*
11 *subject to the same penalties and proceeded against in the same manner as*
12 *towns deficient in the same respect.*

- 13 *The clerk, assessors and collector shall be sworn as similar officers*
14 *chosen by a town and shall receive the same compensation, unless otherwise*
15 *agreed.*

Comments:

This section is proposed to be deleted as covered by definition in (n.s. 1).

- 1 **Sec. 65. Neglect to be sworn.** *Plantation officers neglecting to be*
2 *sworn when notified are liable to the same penalties as town officers so*
3 *neglecting, to be recovered in the same manner.*

Comments:

This section is proposed to be deleted as covered by definition in (n.s. 1).

Collection of Taxes in Incorporated Places

- 1 **Sec. 66. Time for payment; interest; poll tax due.** (a) *Towns, at their*
2 *annual meetings, may determine The date when the lists named in section 48*
3 *37 shall be committed. (b) and the date when their property taxes shall be*
4 *become due and payable. (c) and that The date from and after which interest*
5 *shall be collected. (d) thereafter; provided, however, that any town or city*
6 *may provide at its annual meeting that the (e) The date when poll-taxes shall*
7 *be become due and payable, on the 1st day of May and the commitment of the*
8 *lists of poll-tax payers shall be made to the collector prior to that date. (f)*

Note:

This section, together with Sec. 147 has been incorporated into N.S. 47 as follows:

Lines 1-3 (a-b); as N.S. 47 I.

Lines 3-4 (b-c); as N.S. 47 II.

Lines 4-5 (c-d); as N.S. 47 IV (part).

Lines 6-8 (e-f); as N.S. 47 III.

Comments:

This will be N.S. 47.

Lines 2, 5-6; deleted in favor of lines 2-3 of sec. 147 as an opening statement.

Lines 3-8 ; changes merely to make language more concise, and allow a due date to be set for poll taxes as the May 1 date is impracticable in most instances.

1 **Sec. 67. Rate of interest.** The rate of *such* interest, (a) and shall not
2 *exceed not exceeding* 8% a year. (b) shall be specified in the vote and
3 *such interest* shall be added to and become part of the taxes.

Note:

This section has been incorporated into N.S. 47 as N.S. 47 IV (part).

Comments:

This will be N.S. 47.

Lines 1-2 (a-b); to be placed after "vote" in line 2.

Line 3 ; this line made into a complete sentence, after the word "vote".

1 **Sec. 68. Receipt for payment of poll tax.** In order to facilitate the
2 issuance of motor vehicle operators' licenses and the registration of motor
3 vehicles, in accordance with the provisions of sections 15 and 61 of chap-
4 ter 22, the tax collector of taxes or such other person as a city or town
5 may designate shall issue a separate poll tax receipt, separate from any
6 other tax payments to each person who has paid a poll tax. If any inhabi-
7 tant resident is exempt from payment of a poll tax or if his said poll tax
8 has been abated, the assessors of the city or town municipality whereof he
9 is an inhabitant resides shall on request issue, or cause to be issued
10 authorize the tax collector to issue, a certificate that he is exempt from
11 payment of a poll tax, or that it has been abated. Such receipt or requested
12 certificate shall be either delivered or mailed to the person within 48
13 hours, thereafter.

Comments:

This will be N.S. 63.

Lines 3-4; Secs. 15, and 61 of chapter 22 require that poll taxes be paid before a motor vehicle can be registered (sec. 15) or before an operator's license will be granted (sec. 61).

Lines 4-5; "or such other person as a city or town may designate" is a "collector" by definition in (n.s. 1).

Lines 5-7; changes merely to improve language.

Line 7 ; "resident" for uniform terminology.

Lines 8-9; changes for uniform terminology.

Line 9 ; "or cause to be issued" replaced by a more specific phrase.

Line 13 ; "thereafter" deleted as surplusage.

1 **Sec. 69. Collection of state taxes.** All State and county taxes here-
2 after assessed shall be collected by the tax collectors or constables of the
3 several towns and paid by them him to the treasurers of their respective
4 towns of his municipality as other taxes are paid. Said treasurers shall
5 pay such taxes to the treasurer of state.

Comments:

This will be N.S. 56.

Line 1 ; changes made to include provision for the collection of county taxes. Thus lines 1-3 of Sec. 72 may be deleted.

Lines 1-2; "hereafter assessed" deleted as surplusage.
"constables" this term is being deleted throughout the chapter when reference is made to a tax collector, as the term "tax collector" is being defined in (n.s. 1) to include constables appointed to collect taxes.

Line 4 ; "of his municipality" replaces "of their respective towns."
 Lines 4-5; deleted as this is specifically provided for in Sec. 70
 (n.s. 57) as changed.

1 **Sec. 70. Warrants for state tax.** On or before the 1st day of September
 2 in each year, the treasurer of state shall issue his warrant to the treasurer
 3 of each town therein municipality requiring him to transmit and pay said
 4 town's proportion of the state tax for the year 19 , to , treasurer of
 5 state, or to his successor in office, on or before the time at which they
 6 are required to pay such tax. to the treasurer of state, on or before the
 7 time fixed by law, that municipality's proportion of the state tax for the
 8 current year. Warrants for county taxes shall be issued by the county
 9 treasurers in the same manner with proper changes.

Comments:

This will be N.S. 57.

Lines 3-6; changes merely to make the language more concise, no
 change in procedure.

Lines 6-9; provision for payment of county tax added, which then
 allows Sec. 73 to be deleted.

1 **Sec. 71. Warrants to collect taxes of delinquent towns.** When the time
 2 for the payment of a state or county tax to the treasurer of state has expired
 3 and it is unpaid, the treasurer of state or of the county shall give notice
 4 thereof to the municipal officers treasurer of any delinquent town munici-
 5 pality, and unless such tax shall be paid within 60 days, the treasurer of
 6 state or of the county may issue his warrant to the sheriff of the county,
 7 returnable in 90 days, requiring him to levy by distress and sale upon the
 8 real and personal property of any of the inhabitants of the town municipal-
 9 ity; and the sheriff or his deputy shall execute such warrants, observing
 10 the regulations provided for satisfying warrants against delinquent collec-
 11 tors prescribed by sections 66 to 170, inclusive. 80, 81, and 82.

Comments:

This will be N.S. 75.

Lines 2-3 ; provision for county taxes added.

Line 4 ; "municipal officers" replaced by "treasurer" as his
 office is the one to act, either pay the tax over or use
 sec. 129 (n.s. 79) to recover taxes from delinquent
 collectors.

Line 6 ; provision for county taxes added.

Line 7 ; "returnable in 90 days" from sec. 154 as sec. 154 is
 being deleted.

Lines 4-5, 8-9; "municipality" for uniform terminology.

Line 11 ; "66 to 170" deleted, the applicable sections here are
 "80, 81, and 82". (n.s. 80) is Sec. 130, (n.s. 81) is
 Sec. 132, (n.s. 82) is Sec. 133.

1 **Sec. 72. Collection of county taxes; interest.** All county taxes here-
 2 after assessed shall be collected by the collectors or constables of the
 3 several towns and paid by them to the treasurers of their respective towns
 4 as other taxes are paid. Said treasurers shall pay such taxes to the
 5 county treasurers of their respective counties. On Beginning with the 1st
 6 day of January, first occurring after following the day date on which state
 7 or county taxes are due to the county from the cities, towns and planta-
 8 tions, levied, interest at 6% shall begin to run ½% per month or fraction
 9 thereof shall accrue on such any unpaid balances as that are then due, to
 10 the county. All provisions of law that relate to the collection of such
 11 taxes by the counties shall apply to the collection of the interest due
 12 on overdue taxes.

Comments:

This will be N.S. 76.

Lines 1-5; deleted as covered by Sec. 69 (n.s. 56).

Lines 6- 7; "state or" added to provide for state taxes. Also covers lines 10-13 deleted from Sec. 31 (n.s. 32).

Lines 8- 9; interest provision clarified for simpler computation.

Lines 10, 11; changes to cover both state and county taxes, from Sec. 31.

Line 11 ; "due" deleted as unnecessary.

1 **Sec. 73. Warrants issued by county treasurer, for collection of county**
 2 **taxes; if not paid within 40 days, warrant to be issued to sheriff to col-**
 3 **lect tax. On or before the 1st day of September of each year, the county**
 4 **treasurer shall issue his warrants to the treasurers of the several towns**
 5 **in his county, requiring them to transmit and pay their town's proportion of**
 6 **the county tax for the year 19 to , county treasurer, or his successor**
 7 **in office, on or before the time fixed by law for said payment. If said**
 8 **town treasurer fails to pay such county tax for 40 days after the time fixed**
 9 **therefor, said county treasurer shall issue his warrant directed to the**
 10 **sheriff of the county, requiring him to levy it, by distress and sale, on**
 11 **real and personal property of any of the inhabitants of the town. The sher-**
 12 **iff or his deputy shall execute such warrants, observing all the provisions**
 13 **mentioned in section 60.**

Comments:

This section is proposed to be deleted as covered by Sec. 70 (n.s. 57) and Sec. 71 (n.s. 75).

1 **Sec. 74. Form of warrant for collection of state taxes. The Said war-**
 2 **rant to be issued by selectmen or assessors for collection of state taxes**
 3 **shall be in substance as follows: ss, A.B., constable or tax collector**
 4 **of the town municipality of , within the county. of**
 5 **Greetings:**

6 In the name of the State of Maine, you are hereby required to levy and
 7 collect of each of the several persons named in the list herewith committed
 8 unto you, his respective proportion therein set down, of the sum total
 9 aggregate of \$, such list, it being said town's municipality's pro-
 10 portion of the state tax for the year A.D. 19 ; and to transmit and which
 11 you are to pay the same to C.D., the treasurer of your town municipality,
 12 or to his successor in office, and you are to complete and make an account
 13 of your collections of the whole sum on or before the day of A.D.
 14 19 . next. And if any person refuses or neglects to pay the sum which
 15 he is assessed in said list, you shall distraint his the goods or chattels
 16 of such person in the mode prescribed by law; to the value thereof, and
 17 keep the distress so taken for four days at the cost and charge of the
 18 owner; and if he does not pay the sum so assessed within said four days,
 19 then you shall sell at public vendue such distress for payment thereof with
 20 charges; first giving forty-eight hours' notice thereof by posting adver-
 21 tisements in some public place in the town or plantation, as the case may
 22 be; and the overplus arising by such sale, if any, beyond the sum assessed
 23 and the necessary charges of taking and keeping the distress, you shall
 24 immediately restore to the owner; and for want for twelve days, of goods
 25 and chattels whereon to make distress, except implements, tools and
 26 articles of furniture exempt from attachment for debt, you shall, in the
 27 mode prescribed by law, take the body of such person so refusing or neglect-
 28 ing and him commit to the jail of the County, there to remain until dis-
 29 charged according to law, he pays the same, or such part thereof as is not
 30 abated by the assessors for the time being or the county commissioners for
 31 said county.

32 Given under our hands, by virtue of a as provided by warrants from the
 33 state treasurer, and from the County Commissioners of said county this
 34 day of , nineteen hundred and . Assessors.

35
 36 And a certificate of the assessment commitment of any state tax taxes
 37 shall be in substance as follows:
 38 Pursuant to a warrant from the treasurer of the State of Maine dated

39 the day of , nineteen hundred and , we have assessed
 40 the polls and estates of the of , the sum of dol-
 41 lars and cents, and have committed lists thereof to the
 42 of said , viz: to , with warrants in due form of law for collect-
 43 ing and paying the same to , town treasurer of , or his successor
 44 in office, on or before the day of , next ensuing.
 45 In witness whereof, we have hereunto set our hands at this
 46 day of , nineteen hundred and

Assessors.

48 No error or informality in the warrant so far as it relates to the
 49 description of the officer to whom any tax is to be paid by the tax collector
 50 shall render the same invalid, or relieve the tax collector from the duty of
 51 complying with the provisions of the statute in that behalf, or from lia-
 52 bility on account of failure to do so.

Note:

This warrant form is being completely revised to conform to that presently in use in the State. The new warrant form covers the collection of all taxes.

Comments:

This will be N.S. 58.

A comprehensible correction of the present form to show changes would be impossible.

Lines 1-3; replaced by a new opening paragraph from Sec. 79.

Lines 3-14; provisions for other taxes added in itemized form.

Lines 14-35; Body of warrant changed, unnecessary language deleted.

Lines 38-47; Certificate of commitment form replaces certificate of assessment form which has lost its present usefulness.

1 **Sec. 75. Warrant for county and town taxes.** *The warrant for collection*
 2 *of county or town taxes shall be made by the assessors in the same tenor,*
 3 *with proper changes.*

Comments:

This section is proposed to be deleted in view of Sec. 74 (n.s. 58) as changed. The change provides for the collection of all taxes in one warrant.

1 **Sec. 76. New warrant in case of loss.** *When an original a warrant for*
 2 *the collection of taxes issued by assessors and delivered to a constable or*
 3 *collector for collection of a tax has been lost or destroyed by accident,*
 4 *the assessors may issue a new warrant, for that purpose, which shall have*
 5 *the same force as the original.*

Comments:

This will be N.S. 59.

Lines 1-2; "original" deleted as unnecessary here: "for the collection of taxes" this phrase is being placed here to improve the language of the section. It comes from line 3.

Lines 2-3; deleted as surplusage.

Line 3 ; "by accident" deleted as it is restrictive.

Line 4 ; "for that purpose" deleted as surplusage.

1 **Sec. 77. Compensation of collectors.** *When towns municipalities choose*
 2 *tax collectors, they may agree what sum shall be allowed for performance of*
 3 *their duties. Provided, however, that if the basis of compensation agreed*
 4 *upon is a percentage of tax collections, such percentage shall be computed*
 5 *only upon the cash collections of taxes committed to him., but the tax liens*
 6 *filed but not discharged prior to the time that the by such tax collector*
 7 *and not redeemed is to perfect his collections and the amounts paid by the*
 8 *town municipality to the tax collector upon the sale of tax deeds shall not*

9 be included in computing such percentage. Nothing herein shall be construed
 10 as relieving the tax collector from the duty of perfecting liens for the
 11 benefit of the *town municipality* by one of the methods prescribed by law in
 12 all cases where taxes on real estate remain unpaid.

Comments:

This will be N.S. 61.

Line 1 ; "municipalities" for uniform terminology.

Lines 5- 7; changes merely to clarify the meaning. Thus only those tax liens outstanding at the time the collector perfects his collections are deducted. All tax liens filed by the collector and discharged by the taxpayer prior to that time would be treated as though they were actual tax collections.

Lines 8, 11; "municipality" for uniform terminology.

1 **Sec. 78. Fees of collector.** *In case of distress or commitment for*
 2 *non-payment of taxes, the officer shall have the same fees which sheriffs*
 3 *have for levying executions, except that travel, in case of distress, shall*
 4 *be computed only from the dwelling house of the officer to the place where*
 5 *it is made.*

Comments:

This section is proposed to be deleted, with specific amounts to be attached in each case to the applicable sections. In most instances such fees are already specified in the sections. The sections are 83 and 85 which have not yet been done.

1 **Sec. 79. Collector to receive a warrant.** Every collector or constable
 2 required to collect taxes shall receive a warrant from the selectmen or
 3 assessors of the kind hereinbefore mentioned and shall faithfully obey its
 4 directions.

Comments:

These provisions are to be combined with the opening statement of Sec. 74 (n.s. 58), and this sec. is to be deleted.

1 **Sec. 80. Bond of collector; record.** The assessors shall require *such*
 2 *constable or each tax collector required to collect taxes to give a corpor-*
 3 *ate surety bond for the faithful discharge of his duty, to the inhabitants*
 4 *of the town municipality, in the sum, and with such sureties, as the muni-*
 5 *cipal officers approve; and bonds of collectors of plantations shall be*
 6 *given to the inhabitants thereof, approved by the assessors, with like con-*
 7 *ditions; provided, however, that the constable or tax collector may furnish*
 8 *a bond signed by individuals, if such individuals submit to the municipal*
 9 *officers a detailed sworn statement as to their personal financial ability,*
 10 *which shall be found acceptable by the municipal officers.*

11 *The bond provided under the provisions of this section shall cover all*
 12 *taxes assessed under the provisions of section 30.*

13 Such bond shall, after its approval and acceptance, be recorded by the
 14 clerk in the *town or plantation municipal* records, and such record shall be
 15 prima facie evidence of the contents of such bond, but a failure to so re-
 16 cord shall be no defense in any action upon such bond.

Comments:

This will be N.S. 60.

Line 2 ; "each tax collector" covers deleted language as tax collector is being defined in (n.s. 1).

Line 4 ; "municipality" for uniform terminology.

Lines 5- 7; plantation provisions are being deleted as (n.s. 1) provides that plantation officers shall be governed by the same provisions as municipal officers.

Line 7 ; "constable" deleted as surplusage.

Lines 11-12; deleted as Sec. 30 (n.s. 41) makes it a part of the collector's duty to collect supplemental taxes. Further it is believed that the bond would cover any type of tax passed over to the collector as part of the "faithful discharge of his duty".

Line 14 ; "municipal" for uniform terminology.

1 **Sec. 81. Receipts for taxes.** When a tax is paid to a tax collector
 2 *or constable*, he shall *give* prepare a receipt therefor on demand; for each
 3 payment; and if he neglects or refuses to do so, he forfeits \$5 to the
 4 aggrieved party, to be recovered in an action of debt. upon reasonable
 5 request therefor, shall furnish a copy of such receipt to the taxpayer.

Comments:

This will be N.S. 62.

Lines 1-2; "constable" deleted as surplusage.

Lines 2-5; Provisions changed to a more practical form. Forfeiture provision is deleted altogether as impractical and is being replaced by a general penal provision similar to (n.s. 30) for assessors. See (n.s. 78).

1 **Sec. 82. Plantations may choose collectors.** *All plantations, required*
 2 *to pay any portion of the public taxes, have all the powers of towns so far*
 3 *as relates to the choice of constables and collectors and the requiring*
 4 *bonds from them.*

Comments:

This section is proposed to be deleted as covered by definition in (n.s. 1)

1 **Sec. 83. Collectors to distrain; notice of sale.** *If a person refuses*
 2 *If any resident or non-resident taxpayer after a reasonable demand refuses*
 3 *or neglects to pay any part of the tax assessed against him in accordance*
 4 *with the provisions of sections 66 to 170, inclusive, this chapter the per-*
 5 *son whose duty it is to collect the same tax collector may distrain him in*
 6 *any part of the state by any of his goods and chattels not exempt, from*
 7 *attachment for debt, for the whole or any part of his tax, and may keep*
 8 *such distress for not less than 4 days nor more than 7 days at the expense*
 9 *of the owner, and if he does not pay his tax within that time, the distress*
 10 *shall be openly sold at vendue by the officer for its payment. tax collector*
 11 *after the 4th day but on or before the 7th day. The place of sale may be*
 12 *other than where the tax was assessed or where the property was seized.*
 13 *Notice of such sale shall be posted in some public place in the town, muni-*
 14 *cipality where the tax was assessed and in the place where the sale is to*
 15 *be held at least 48 hours before the expiration of said 4 days. time set*
 16 *for sale.*

Comments:

This will be N.S. 98.

Lines 2-3; provision added to cover both resident and non-resident taxpayers, "or neglects" added to conform to similar language used in sec. 85.

"reasonable demand" provision added to prevent arbitrary actions.

Line 4 ; "this chapter" as no specific provision is to be cited.

Line 5 ; "tax collector" by definition.

Lines 5-6; "in any part of the state" from sec. 91.

Lines 6-7; explains what exempt means.

Lines 8,11; time period changed to 4-7 days to relieve pressure on tax collector.

Lines 11-12; "The place of sale may be other than where the tax was assessed or where the property was seized." added to conform to decision in 62 Me. 459, 462.

Lines 13-16; Notice provision broadened to provide for notice in the place where the sale is to be held.

1 **Sec. 84. Disposition of surplus.** The officer, after deducting the
 2 tax and expense of sale, shall restore the balance to the former owner,
 3 with a written account of the sale and charges. For distress for non-
 4 payment of taxes the officer shall have the same fees as for levying execu-
 5 tions, but his travel shall be computed only from his dwelling-house to the
 6 place where it is made.

Comments:

This will be N.S. 99.

Lines 3-6; come from sec. 78 and are attached here as this is the
 logical place to provide for such fees.

1 **Sec. 85. Arrest after 12 days' notice; demand immediate payment.** If
 2 a person any resident or non-resident taxpayer assessed in accordance with
 3 the provisions of sections 66 to 170, inclusive, this chapter, for 12 days
 4 after demand, refuses or neglects to pay his tax and to show the constable
 5 or tax collector sufficient goods and chattels to pay it, such officer may
 6 arrest him in the county where found and commit there him to jail, until he
 7 pays it or is discharged by law.

8 If the assessors tax collector thinks that there are just grounds to
 9 fear that any such person so assessed may abscond before the end of said
 10 12 days, the constable or tax collector may demand immediate payment and,
 11 on refusal, failure to pay, he may commit him such person as aforesaid.

12 **For commitment for non-payment of taxes, the tax collector shall have**
 13 **the same fees as sheriffs have for levying executions, but his travel shall**
 14 **be computed only from his dwelling-house to the place of commitment.**

Note: Lines 12-14, from sec. 145, attached here as this is the logical
 place for such provisions.

Comments:

This will be N.S. 100.

Line 2; provision added to specifically cover both residents and non-
 residents.

Line 3; "this chapter" as no specific provision is to be cited.

Line 4; "constable" deleted as surplusage.

Line 6; "in the county where found" for clarity from Sec. 91.

Line 8; "tax collector" as this is specially within his province.

Line 9; "so assessed" deleted as surplusage.

Line 10; "constable" deleted as surplusage.

Line 11; "failure to pay" for uniform terminology.

"such person" for clarity.

1 **Sec. 86. Set off against unpaid taxes.** Subject to the approval of such
 2 the municipal officers, of the city or town as are legally qualified to draw
 3 warrants directed to the treasurer or other disbursing officer for the dis-
 4 bursement of the funds of the city or town, the treasurer or any disbursing
 5 officer of any city or town municipality may, and if so requested by the tax
 6 collector shall, withhold payment of any money then due and payable to any
 7 person or legal entity taxpayer whose taxes are then due and wholly or par-
 8 tially unpaid, to an amount not in excess of the unpaid taxes together with
 9 any interest and costs. The sum withheld shall be paid to the tax collector,
 10 who shall, if required, give a receipt in writing therefor to the officer
 11 paying withholding payment and to the person or entity taxed. taxpayer. The
 12 tax collector's rights under the provisions of this section shall not be
 13 affected by any assignment or trustee process.

Comments:

This will be N.S. 106.

Lines 2-3; the officers indicated here are the "municipal officers."

Line 5; "municipality" for uniform terminology.

Lines 5-6; "tax collector" for uniform terminology.

Line 7; "then" deleted as surplusage.

Lines 7, 11; "taxpayer" for uniform terminology.

Line 9; "tax collector" for uniform terminology.

Line 11 ; "withholding payment" for clarity.

Line 12 ; "tax collector" for uniform terminology.

1 **Sec. 87. Assignees, receivers, administrators, and executors to pay**
 2 **taxes.** (a) If a person assessed for a personal property tax has died, has
 3 made an assignment for the benefit of creditors, or has gone into receiver-
 4 ship before the payment thereof, or if a personal property tax has been
 5 assessed upon the estate of a deceased person, the assignee, receiver, exe-
 6 cutor, or administrator shall, from any money which has come to his hands *as*
 7 in such *assignee, receiver, executor, or administrator, capacity*, over and
 8 above the reasonable expense of administration, pay the *said* personal prop-
 9 erty tax so assessed to the extent of *the such money so coming to his hands*,
 10 (b) but in the case of an executor or administrator only after he has paid
 11 the funeral expenses and satisfied the first 3 priorities set forth in sec-
 12 tion 1 of chapter 157, *and until shall pay the said personal property tax*
 13 *shall have been satisfied in full, so assessed, if the said such money is*
 14 sufficient therefor, and in default of such payment, to the extent of the
 15 *said* money in his hands, the said assignee, receiver, executor, or adminis-
 16 trator shall be personally liable for the said tax to the extent of the *said*
 17 money which has passed through his hands, with allowance in the case of an
 18 executor or administrator for the above priorities. (c)

Note: This section is being broken up into two sections as follows:

Lines 2- 9 (a-b); Section 20.

Lines 10-18 (b-c); Section 19.

Comments:

This will be N.S. 19 and 20.

The provisions of this section have been separated so as to have two separate sections, one covering executors and administrators, and the other assignees and receivers.

It is not possible to indicate in a comprehensible manner, on this sheet, how that change has been made.

1 **Sec. 88. When payable by installments, whole demanded of one about to**
 2 **remove.** *When a tax is made payable by installments and any person, who was*
 3 *an inhabitant of the town at the time of making such tax, and assessed therein,*
 4 *is about to remove therefrom before the time fixed for any payment, the col-*
 5 *lector or constable may demand and levy the whole tax though the time for*
 6 *collecting any installment has not arrived; and in default of payment he may*
 7 *distrain for it, or take the course provided in section 85.*

Comments:

This section is proposed to be deleted as covered by sec. 83, sec. 85, and sec. 150.

1 **Sec. 89. Former collectors to complete collections.** When new *constables*
 2 or tax collectors are chosen and sworn before the former officers have per-
 3 fected their collections, the latter shall complete the same, as if others
 4 had not been chosen and sworn.

Comments:

This will be N.S. 68.

Line 1; "constables" deleted as surplusage.

1 **Sec. 90. Shares of corporation distrained; duty of officers.** *For non-*
 2 *payment of taxes, the collector or constable may distrain the shares owned*
 3 *by the delinquent in the stock of any corporation; and the same proceedings*
 4 *shall be had as when like property is seized and sold on execution.*

5 *The proper officer of such corporation, on request of such constable or*
 6 *collector, shall give him a certificate of the shares or interest owned by*
 7 *the delinquent therein and issue to the purchaser certificates of such shares*
 8 *according to the by-laws of the corporation.*

Comments:

This section is proposed to be deleted as impracticable and archaic.

1 **Sec. 91. Collectors may collect in any part of state of persons removed.**
 2 *When a person taxed in a town in which he was living at the time of assess-*
 3 *ment removes therefrom before paying his tax, such constable or collector may*
 4 *demand it of him in any part of the state and, if he refuses to pay, may dis-*
 5 *train him by his goods, and for want thereof may commit him to the jail of*
 6 *the county where he is found, to remain until his tax is paid; and he shall*
 7 *have the same power to distrain property and arrest the body in any part of*
 8 *the state as in the place where the tax is assessed.*

Comments:

This section is proposed to be deleted as covered by language added to sections 83 and 85.

1 **Sec. 92. Suit for taxes by collector or administrator.** Any tax collector
 2 *of taxes, or his executor or administrator may, after demand for payment, sue*
 3 *in his own name for any tax, in an action of debt, and no trial justice or*
 4 *judge of any municipal court before whom such suit is brought is incompetent*
 5 *to try the same by reason of his residence in the town municipality assess-*
 6 *ing said tax. Where before suit the person taxed dies or removes to any*
 7 *other town or place in the state or, being an unmarried woman, marries, the*
 8 *abovesaid demand is not requisite, but the plaintiff shall recover no costs*
 9 *unless payment was demanded before suit. No defendant is liable for any*
 10 *costs of suit, unless it appears by the declaration and by proof that payment*
 11 *of said tax had been duly demanded before suit.*

Comments:

This will be N.S. 107.

Line 1 ; "tax collector" for uniform terminology.

Line 2 ; demand provision deleted as covered by lines 9-11 as re-written.

Line 5 ; "municipality" for uniform terminology.

Lines 6-11; deleted and replaced by language from lines 6-8 of sec. 146 to have similar provisions for an action of debt. Deleted language was a special provision which is covered by the new language.

1 **Sec. 93. Lien for taxes enforced by action of debt; notice to taxpayers;**
 2 **judgment and costs; redemption.** The lien on real estate created by the pro-
 3 visions of section 3 5 may be enforced in the following manner; . *provided,*
 4 *however, that in the inventory and valuation upon which the assessment is*
 5 *made there shall be a description of the real estate taxed, sufficiently*
 6 *accurate to identify it.*

7 *Any officer to whom a tax has been committed for collection The tax col-*
 8 *lector may, after the expiration of 8 months and within 1 year from the date*
 9 *of commitment to him of said the tax, give to the person against whom said*
 10 *tax is assessed, or leave at his last and usual place of abode, if when a*
 11 *resident of the town where said real estate lies, or send by registered mail*
 12 *to his last known address, a notice in writing signed by said officer tax*
 13 *collector stating the amount of such the tax, describing the real estate on*
 14 *which the tax is assessed, and demanding the payment of such tax within 10*
 15 *days after service of such notice.*

16 *After the expiration of said 10 days, in case of a resident, and in all*
 17 *cases within 1 year after the date of commitment to him of said tax, such*
 18 *officer may bring an action of debt for the collection of said the tax, in*
 19 *his own name, may be brought in the county where the land real estate lies,*
 20 *against the person against to whom said tax is assessed. Such action may be*
 21 *brought in the name of the tax collector, or the municipal officers may in*
 22 *writing direct the action to be brought in the name of the municipality. Such*
 23 *action shall be begun by writ of attachment commanding the officer serving it*
 24 *to specially attach the real estate upon which the lien is claimed, which shall*
 25 *be served as other writs of attachment to enforce liens on real estate.*

26 The declaration in such action shall contain a statement of such tax, a
 27 description of the real estate contained in said notice, and an allegation

28 that a lien is claimed on said real estate to secure the payment of the tax.
 29 If no service is made upon the defendant, or if it shall appear that other
 30 persons are interested in such real estate, the court shall order such *further*
 31 notice of said action as appears proper, and shall allow such other persons
 32 to become parties thereto.

33 If it shall appear upon trial of said action that *such* the tax was legally
 34 assessed on said real estate, and is unpaid, and that there is an existing
 35 lien on said real estate for the payment of *such* the tax, judgment shall be
 36 rendered for *such* the tax, interest, and costs of suit against the defendants
 37 and against the real estate attached, and execution *issued* shall *issue* there-
 38 on to be enforced by the sale of such real estate in the manner provided for
 39 in a sale on execution of real estate attached on original writs. *Provided,*
 40 *however, that when the officer sells the real estate on such execution, he*
 41 *shall sell the least undivided fractional part thereof that any person bid-*
 42 *ding will take and pay the amount due on the execution with all necessary*
 43 *charges of sale; and he shall convey by his deed to the purchaser such part*
 44 *so sold to him, subject to redemption according to law, and the deed shall*
 45 *be construed to convey the right of entry and seizin in such part in common*
 46 *and undivided of such property assessed.* In all actions brought in the
 47 superior court under the provisions of this section or of section 93 of chap-
 48 ter 16, full costs shall be recovered notwithstanding the amount of the
 49 judgment be \$20 or less.

50 Any person interested in said real estate may redeem the same at any time
 51 within 1 year after the sale of *the same* thereof by the officer on such
 52 execution, by paying the amount of *such judgment and all costs on such exe-*
 53 *cution for which it was sold* with interest at the rate of 10% 6% a year.

54 This section shall not affect any other provision of law for the enforce-
 55 ment and collection of taxes upon real estate.

Comments:

This will be N.S. 87.

- Lines 3- 6 ; removed to n.s. 5 as part of lien provision.
- Lines 7, 12 ; "the tax collector" is by definition the officer indi-
cated here.
- Line 9 ; "to him" deleted as surplusage, "said" replaced by
"the".
- Lines 10-11 ; "resident" provision is meaningless here and is re-
placed by provision for notice by registered mail.
- Line 16 ; "resident" provision deleted for same reason as
above.
- Line 17 ; "within 1 year" removed to line 8.
- Lines 18-20 ; provision for suit separated from provision for par-
ties. Provision added to allow suit to be brought by
municipality because of expense involved.
- Line 30 ; "further" deleted as surplusage.
- Lines 33, 35, 36; "the" replaces "such".
- Line 37 ; "shall issue" change in tense to improve language.
- Lines 39-46 ; provision for sale of part deleted in favor of regular
sale on execution as it is a superior method with
less attendant chance for error.
- Lines 51-53 ; changes made to make redemption conform to sale
of the whole estate on execution. (See R. S., 1954,
ch. 157, sec. 40).
- Line 53 ; Interest rate changed to 6%, the legal rate.

1 Sec. 94. Enforcement of supplemental assessments. When taxes are assessed
 2 under the provisions of section 30 41, the lien upon real estate shall be
 3 enforced as provided in sections 93, 98 and 99, 87, 88 and 89; except that
 4 if real estate shall have been *alienated transferred* to a bona fide purchaser
 5 for value since the assessment was omitted or invalidly made to an owner
 6 *other than a city or town, and record of with* the transfer duly recorded, or
 7 *notice of the transfer with a description of the property is given in writing*

8 *to the assessors, prior to the date of the supplemental assessment, the lien*
 9 *shall terminate, unless the tax thus assessed is committed within 1 year from*
 10 *the assessment date of the year involved; otherwise it shall continue in full*
 11 *force and effect.*

Comments:

This will be N.S. 94.

Line 4 ; "transferred" for uniform terminology as in line 7.

Lines 6- 8; written notice provision deleted as the record of transfer covers this, see also sec. 115 (n.s. 96).

Line 8 ; provision added so that transfer must be before the date of the supplemental assessment.

Lines 9-11; deleted as impracticable and unnecessary, see sec. 115 (n.s. 96).

1 **Sec. 95. Records as to tax mortgages.** *When a tax mortgage has been*
 2 *quit-claimed but no reference was given in such quit-claim to relate the*
 3 *tax mortgage to it, the selectmen and treasurer for the time being of the*
 4 *town which claimed the tax mortgage may make a statement in writing under*
 5 *oath of such relationship, which statement may be recorded in a proper re-*
 6 *gistry of deeds.*

Comments:

This provision was enacted to attempt to correct a situation in which a town had conveyed real estate which it had acquired through the automatic foreclosure of tax lien mortgages. It does not appear that this provision ever has or would be used. In view of this and of the doubtful validity of this provision it is proposed to be deleted.

1 **Sec. 96. Fees.** *The register of deeds shall receive a fee of \$1 for*
 2 *recording a statement mentioned in section 95 containing 25 names or less,*
 3 *plus \$1 for each additional 25 names or fraction thereof.*

Comments:

This section is proposed to be deleted for the same reasons as sec. 95.

1 **Sec. 97. Duties of tax collectors.** *Tax collectors of taxes and city*
 2 *and town municipal treasurers on receipt of information that a tax may be*
 3 *invalid by reason of error, omission, or irregularity in assessment shall at*
 4 *once notify the assessors in writing stating the name of the proper party to*
 5 *be assessed, if known, and the reason why such tax is believed to be invalid,*
 6 *in order that an supplemental assessment may be made. as provided in sec-*
 7 *tion 30.*

Comments:

This will be N.S. 65.

Line 2; "municipal" for uniform terminology.

Line 5; added language is believed to be the essence of this section. The "reason" for the invalidity being the most important. Sec. 30 is (n.s. 41) the provision for supplemental assessments.

1 **Sec. 98. Alternative method for enforcement of liens for taxes on real**
 2 **estate.** *Liens on real estate created by section 3 5, in addition to other*
 3 *methods previously established by law, may be enforced in the following man-*
 4 *ner; provided, however, that in the inventory and valuation upon which the*
 5 *assessment is made there shall be a description of the real estate suffi-*
 6 *ciently accurate to identify it. Any officer to whom a tax has been committed*
 7 *for collection or his successor in office in case of his death or disability*
 8 *The tax collector may, after the expiration of 8 months and within 1 year*
 9 *after the date of the original commitment of said a tax, give to the person*
 10 *against whom said tax is assessed, or leave at his last and usual place of*
 11 *abode, or send by registered mail to his last known place of abode address,*
 12 *a notice in writing signed by said officer tax collector stating the amount*

13 of such tax, describing the real estate on which the tax is assessed, alleg-
 14 ing that a lien is claimed on said real estate to secure the payment of the
 15 tax and demanding the payment of said tax within 10 days after service or
 16 mailing of such notice with \$1 for said *officer tax collector* for making the
 17 demand. In the case of taxes supplementally assessed, said *officer tax col-*
 18 *lector* may give *said such* notice after the expiration of 8 months and within
 19 1 year after the date of the *original* commitment of such supplementally
 20 assessed taxes. If an owner or occupant of real estate to whom said real
 21 estate is taxed shall die before such demand is made on him, such demand may
 22 be made upon the executor or administrator of his estate or upon any of his
 23 heirs or devisees. After the expiration of said 10 days and within 10 days
 24 thereafter, *said officer the tax collector* shall record in the registry of
 25 deeds of the county or registry district where said real estate is situated,
 26 a tax lien certificate signed by said *officer tax collector* setting forth
 27 the amount of such tax, a description of the real estate on which the tax
 28 is assessed and an allegation that a lien is claimed on said real estate to
 29 secure the payment of said tax, that a demand for payment of said tax has
 30 been made in accordance with the provisions of this and the following sec-
 31 tion, and that said tax remains unpaid. When the undivided real estate of
 32 a deceased person has been assessed to his heirs or devisees without desig-
 33 nating any of them by name it will be sufficient to record in said registry
 34 said a tax lien certificate in the name of the heirs or the devisees of said
 35 decedent without designating them by name. At the time of the recording of
 36 the tax lien certificate in the registry of deeds as herein provided, in all
 37 cases *such officer the tax collector* shall file with the *town municipal*
 38 treasurer a true copy of *said the tax lien* certificate and also at the time
 39 of recording as *aforesaid*, the *said officer* shall mail send by registered
 40 letter mail to each record holder of a mortgage on said real estate, addressed
 41 to him at his place of last known address and usual abode, a true copy of
 42 *said the tax lien* certificate. If the real estate has not been assessed to
 43 its record owner, the *officer tax collector* shall send by registered mail a
 44 true copy of *said the tax lien* certificate to the record owner. The costs to
 45 be paid by the *town municipality* and charged to the taxpayer shall be \$1 for
 46 the notice, plus registered mail fees and \$1 for filing lien, said sums to be
 47 payable to the tax collector, and \$1 payable to the register of deeds for
 48 recording. \$4 plus the registered mail fees paid for sending the true copies
 49 of the tax lien certificate. Upon redemption the municipality shall prepare
 50 and record a discharge of the tax lien mortgage.
 51 The municipality shall pay the tax collector \$1 for the notice, \$1 for
 52 filing the tax lien certificate and the amount paid for registered mail fees;
 53 and the fees for recording the tax lien certificate and for discharging the
 54 tax lien mortgage shall be paid by the municipality to the register of deeds.

Comments:

This will be N.S. 88.

Line 3 ; "previously" deleted as surplusage.

Line 8 ; "The tax collector" is by definition the officer indicated here.

Lines 4-6; removed to n.s. 5 as part of lien provision.

Line 9 ; "original" deleted here to agree with similar provisions in sec. 93. Any commitment other than the first commitment would be a recommitment.

Lines 11-12; "address" for uniform terminology as in sec. 93. "Officers" changed to "tax collector".

Lines 16, 17; "tax collector" for uniform terminology.

Line 19 ; "original" deleted as in line 9.

Lines 24, 26, 37, 43; "tax collector" for uniform terminology.

Lines 26, 34, 36, 38, 42, 44, 50, 52; "tax lien" for uniform terminology.

Lines 37, 45; "municipal" for uniform terminology.

Lines 38-39; unnecessary language deleted.

Lines 40-41; rephrased to agree with similar phrase used elsewhere in the statutes.

Lines 45-54; Provision for costs and discharge rewritten so that the municipality charges a lump sum and then pays whatever costs accrue. Discharge would automatically be recorded by the municipality.

Line 48 ; added language to specifically indicate that registered mail fees apply only to true copies and not the original notice.

1 **Sec. 99. Filing of certificate to create mortgage; foreclosure; notice;**
 2 **discharge; redemption.** The filing of the **tax lien** certificate *provided for*
 3 *in section 98* in the registry of deeds *as aforesaid shall be deemed to create*
 4 *and shall create a tax lien mortgage on said real estate to the town muni-*
 5 *city in which the real estate is situated, having priority over all other*
 6 *mortgages, liens, attachments, and encumbrances of any nature, and shall give*
 7 *to said town municipality all the rights usually incident to a mortgagee,*
 8 *except that the mortgagee municipality shall not have any right of possession*
 9 *of said real estate until the right of redemption hereinafter provided for*
 10 *in this and the preceding section shall have expired.*

11 If *said the tax lien mortgage*, together with interest and costs, shall
 12 not be paid within 18 months after the date of the filing of *said the tax*
 13 lien certificate in the registry of deeds, *as provided for in this and the*
 14 *preceding section*, the said **tax lien** mortgage shall be deemed to have been
 15 foreclosed and the right of redemption to have expired.

16 The filing of *said the tax lien* certificate in *said the* registry of deeds
 17 shall be sufficient notice of the existence of the **tax lien** mortgage. *provided*
 18 *for in this and the preceding section.*

19 In the event that said tax, interest, and costs shall be paid within the
 20 period of redemption *provided for in this and the preceding section*, the town
 21 municipal treasurer or assignee of record shall **prepare and record a dis-**
 22 **charge said of the tax lien** mortgage in the same manner as is now provided
 23 for the discharge of real estate mortgages.

24 After the *foreclosure expiration of such mortgage and the expiration of*
 25 *the right of redemption therefrom has expired, the 18 month period for redemp-*
 26 *tion hereinabove provided, the record holder of a mortgage on mortgagee of*
 27 record of said real estate or his assignee and the record owner of record, if
 28 the said real estate has not been assessed to him or the person claiming
 29 under him, shall, in the event the notice provided for *such record holder of*
 30 *a mortgage said mortgagee and such record said owner* has not been given as
 31 provided in section 98 88, shall have the right to redeem the said real estate
 32 *at any time within 3 months after receiving actual knowledge of the recording*
 33 of the **tax lien** certificate by payment or tender of the **amount of the tax**
 34 lien mortgage, together with interest and costs and the registry fee for
 35 recording and discharging said **tax lien** mortgage, which shall then be dis-
 36 charged by the owner *under said mortgage at the time of redemption thereof*
 37 in the manner hereinabove provided. *for the discharge of mortgages of real*
 38 estate.

39 The **tax lien** mortgage shall be prima facie evidence in all courts in all
 40 proceedings by and against the town **municipality**, its successors and assigns,
 41 of the truth of the statements therein and, after the period of redemption
 42 has expired, of the title of the town **municipality** to the real estate therein
 43 described, and of the regularity and validity of all proceedings with refer-
 44 ence to the acquisition of title by such **tax lien** mortgage and the foreclosure
 45 thereof.

Comments:

This will be N.S. 89.

Lines 2, 4, 11, 12, 14, 16, 17, 22; "tax lien" for uniform terminology.

Lines 2-4; surplusage deleted.

Lines 4, 7, 8, 21; "municipality" for uniform terminology.

Line 9 ; "hereinafter" the right of redemption appears only in this section in lines 11-15.

Lines 11-15; place after line 23 as that is the proper place for this provision.

Lines 10, 13, 18, 20; “provided for in this and the preceding section”
deleted as in each instance the specific item is pro-
vided for only in this section.

Line 21 ; "prepare and record" to conform to changes in sec. 98 (n.s. 88).

Lines 33, 34, 35, 39, 44; “tax lien” for uniform terminology.

Lines 24-26; minor changes in language to improve the phrase covering expiration of redemption.

Lines 26-27; "mortgagee of record" is the technical phrase covering this situation.

Line 27 ; "owner of record" same as lines 26-27.

Line 30 ; “said mortgagee and said owner” refers back to lines 26 and 27 and allows deletion of surplus language.

Line 32 ; "at any time" deleted as surplusage.

Lines 37-38; reference to discharge as “hereinabove” provided is to lines 21-25 and allows deletion of surplus verbiage.

Lines 40,42; “municipality” for uniform terminology.

1 **Sec. 100. Waiver of foreclosure of tax mortgages.** (a) The *town municipal*
2 **treasurer**, when so authorized by the inhabitants of the *town municipality*,
3 or in the case of a city by the legislative body thereof, may waive the fore-
4 closure of a tax lien or mortgage *under the provisions of sections 98 and 99*
5 by recording a waiver of foreclosure thereof in the registry of deeds in
6 which the **tax lien mortgage certificate** is recorded before the right of re-
7 demption thereof from shall have expired. (b) The waiver of foreclosure shall
8 be substantially in the following form:

9 The foreclosure of the tax lien or mortgage on real estate for a tax
19 assessed against to dated and
.....
11 (name) (name of town municipality)
11 recorded in registry of deeds in Book, Page
12 is hereby waived.
13 Dated this day of 19....

A. B.

Treasurer of

15 State of Maine
16ss. 19....
17 Then personally appeared the above named A.B.,
18 Treasurer and acknowledged the foregoing instrument to be his free act and
19 deed in his said capacity.

Before me,

Justice of the Peace

Notary Public

(c) The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect. *and may be foreclosed by an action in equity as hereinafter provided in sections 101 to 109, inclusive.* (d) There shall be included in the amount secured by the tax lien mortgage a charge to the town municipality of 50c for the waiver of foreclosure and the charges of the registry of deeds for the recording thereof not in excess of 50c. (e)

III. Sec. 101.

IV. Sec. 103.

Comments:

This will be N.S. 90.

Lines 2, 3, 10; "municipality" for uniform terminology.

Line 6 ; "Tax lien certificate" is the paper that is recorded the mortgage arises from recording the certificate.

Lines 24, 27 ; "tax lien" for uniform terminology.

Lines 25-26 ; deleted here as otherwise provided for in the statement of the section and referred to in Sec. 104.

Line 28 ; "municipality" for uniform terminology.

- 1 **Sec. 101. Foreclosure in equity.** If said tax lien mortgage together
2 with interest and costs shall not be paid within 6 months after the date of
3 recording the waiver of foreclosure thereof, the tax lien mortgage may be
4 foreclosed in an action in equity.

Comments:

This will be N.S. 90, subsection III as this is a part of a single foreclosure process.

Lines 1, 3; "tax lien" for uniform terminology.

- 1 **Sec. 102. Presumption of validity.** In an action *in equity* to foreclose
2 a tax lien mortgage under the provisions of sections 100-109, inclusive,
3 90, 91, and 92, the proceedings from and including the assessment of the tax
4 upon which such tax lien mortgage is based to and including the time of fil-
5 ing the bill of complaint in such action need not be set forth in the bill,
6 pleaded or proved, and shall be presumed to be valid. A defendant alleging
7 any invalidity or defect in such proceedings must specify in his answer such
8 invalidity or defect and must establish such defense.

Comments:

This will be N.S. 93.

This section as proposed will follow after N.S. 90, N.S. 91 and N.S. 92 as it is a legal presumption applying to those sections.

Lines 2, 4; "tax lien" for uniform terminology.

Line 2 ; 90, 91 and 92 are the sections specified in the new proposed form.

- 1 **Sec. 103. Right of redemption.** In such action the court shall provide
2 a period for the exercise of the right of redemption from the tax lien
3 mortgage which shall expire in not less than 90 days from the decree of the
4 court and in no event before the expiration of 18 months from the date of
5 filing of the tax lien certificate in the registry of deeds as provided in
6 sections 98 88.

Comments:

This will be N.S. 90, subsection IV.

Line 2; "tax lien" for uniform terminology.

- 1 **Sec. 104. Foreclosure in rem in equity.** In addition to and as an alter-
2 native to the proceedings for foreclosure of a tax lien mortgage under the
3 provisions of section 101 90, a town municipality may, provided a waiver of
4 foreclosure thereof has been recorded in accordance with the provisions of
5 section 90, foreclose such any tax lien mortgage or mortgages held by the
6 town municipality for a period of at least 4 years from the date of filing
7 of said the tax lien certificate in the registry of deeds by an action in
8 rem in equity. in the following manner:

Comments:

This will be N.S. 91.

This section is proposed as the introductory section to N.S. 91 which will cover the complete in rem process and will contain the following:

N.S. 91-I: Sec. 105.

N.S. 91-II: Sec. 106.

N.S. 91-III: Sec. 107.

N.S. 91-IV: Sec. 108.

Lines 2, 5, 7; "tax lien" for uniform terminology.

Lines 3, 6 ; "municipality" for uniform terminology.

Lines 3-5 ; added phrase to clearly set forth the requirement of waivers of foreclosure in this process.

1 **Sec. 105. Procedure in rem in equity.** Such actions *in rem in equity*
 2 may be commenced on or before the 1st day of April in each year and each
 3 such action shall relate only to **tax lien** mortgages arising from taxes
 4 assessed in a given year. The action in rem in equity shall be entitled
 5 substantially as follows: (name of *town municipality*) against all persons
 6 having, or claiming to have, an interest in sundry parcels of real estate
 7 in (name of *town municipality*) for the foreclosure of **tax lien** mortgages
 8 arising from taxes assessed in the year The defendants in said
 9 action shall be described as aforesaid in lieu of naming them.

Comments:

This will be N.S. 91, subsection I.

Line 1 ; "in rem in equity" deleted as this section has been placed
 as a step in such procedure and the references become
 surplusage.

Lines 3, 7; "tax lien" for uniform terminology.

Lines 5, 7; "municipality" for uniform terminology.

1 **Sec. 106. Procedure in rem in equity continued.** The *town municipality*
 2 shall set forth in substance in the bill of complaint the following:
 3 **A. I.** That the *town municipality* holds the **tax lien** mortgages referred
 4 to in the bill;
 5 **B. II.** That the **tax lien** mortgages arose from taxes assessed in a given
 6 year;
 7 **C. III.** That the real estate described in the **tax lien** mortgages is
 8 located in (name of *town municipality*), and the **tax lien** mortgages are
 9 recorded in a named registry of deeds.
 10 **D.** The *town municipality* shall further set forth in the bill of com-
 11 plaint with respect to each **tax lien** mortgage in substance the following:
 12 *name of person against whom the tax was assessed; tax lien certificate or*
 13 *mortgage filed in said registry of deeds on and recorded in*
 14 *Book, Page; Tax \$....., Costs \$....., Interest at*
 15 *per cent per annum from (date); description of property*
 16 *..... bounded and described as follows: (description in mortgage).*
 17 That a tax of \$..... has been duly assessed against on real
 18 estate bounded and described as follows: for the year; that
 19 on a **tax lien** certificate thereon was recorded in County
 20 registry of deeds in Book, Page; that on a waiver of
 21 foreclosure thereof was recorded in said registry of deeds in Book,
 22 Page; that said tax of \$....., costs to date of \$....., together
 23 with interest at per cent per annum from is and still remains
 24 unpaid.

Comments:

This will be N.S. 91, subsection II.

Lines 12-24; rewritten to conform to requirements, and in the form
 of skeleton allegation.

Lines 1, 3, 8, 10; "municipality" for uniform terminology.

Lines 3, 5, 7, 8, 11; "tax lien" for uniform terminology.

1 **Sec. 107. Notice in action in rem.** The court shall order that notice
 2 of the pendency of the bill of complaint be given to the defendants:
 3 **A. I.** By publication of a true copy of the bill and the order of notice
 4 thereon, attested by the clerk of courts, in a newspaper published or
 5 printed in whole or in part in the county where the *town municipality* is

6 situated, if any, or if none, in the state paper, once a week for 3
 7 successive weeks with the last publication not less than 30 days before
 8 the time set for appearance of the defendants; and
 9 **B. 11.** By posting a true copy of the bill and the order of notice
 10 thereon, attested by the clerk of courts, in at least 3 public places
 11 within the *town municipality* not less than 30 days before the time set
 12 for appearance of the defendants.

Comments:

This will be N.S. 91, subsection III.

Lines 5-11; "*municipality*" for uniform terminology.

1 **Sec. 108. Judgment in actions in rem; severance.** *In an such action in*
 2 *rem in equity*, no personal judgment against a defendant shall be entered.
 3 Each person answering the bill of complaint shall have the right to the
 4 severance of the action as to the parcel of real estate in which he is
 5 interested.

Comments:

This will be N.S. 91, subsection IV.

Line 2; "*in rem in equity*" deleted as surplusage as this section has
 been reallocated as a specific step in that procedure.

1 **Sec. 109. Applicability of other sections.** *The provisions of sections*
 2 *100 to 109, inclusive, so far as applicable shall apply to an action in rem*
 3 *in equity except as may otherwise be provided in said sections.*

Comments:

This section is tentatively to be deleted. In view of the changes in
 location of Secs. 102 and 103 it is believed that this section could be
 deleted as surplusage. All applicable cross references are believed to
 have been made.

1 **Sec. 110. Equity suit by town after period of redemption.** *A town*
 2 *municipality* which has become the purchaser of land at a sale of lands real
 3 estate for non-payment of taxes or which as to any land real estate has
 4 pursued the alternative method for the enforcement of liens for taxes pro-
 5 vided in sections 98 88 and 99 89, whether in possession of such land real
 6 estate or not, after the period of redemption from such sale or lien has
 7 elapsed expired, may maintain a suit in equity against any and all persons
 8 who claim or may claim some right, title or interest in the premises adverse
 9 to the estate of such town. **municipality.**

Note:

This section is proposed to be reallocated as the introduction to N.S.
 92, which will also contain three subsections as follows:

N.S. 92-I Sec. 111.

N.S. 92-II Sec. 112.

N.S. 92-III Sec. 113.

Comments:

This will be the first paragraph of N.S. 92.

Lines 2, 9; "*municipality*" for uniform terminology.

Line 2; "*of land*" deleted as surplusage.

Lines 2, 3, 5, 6; "*real estate*" for uniform terminology.

Line 7; "*expired*" for uniform terminology.

1 **Sec. 111. Service by publication if defendants unknown.** If any persons
 2 named as defendants in such suit are described as being unascertained, *not*
 3 *in being unknown* or out of the state, or whose whereabouts are *unknown*, or
 4 who cannot be actually served with process and made personally amenable to
 5 the decree of the courts, service may be made upon them by publication or
 6 otherwise as the court may order.

Comments:

This will be N.S. 92, subsection I.

Lines 2-3; "not in being unknown" deleted as not necessary to this type of action.

Line 3 ; "or whose whereabouts are unknown" this is believed to be adequately covered by other provisions.

1 **Sec. 112. Decree when recorded to have effect of deed of quitclaim from**
 2 **defendants.** The plaintiff *town municipality* in such suit shall pray the
 3 court to establish and confirm its title to the premises described in the
 4 bill as against all the defendants named or described therein, and if upon
 5 hearing the court shall find the plaintiff's title so to be good, it shall
 6 make and enter its decree accordingly, which decree when recorded in the
 7 registry of deeds for the county or district where the *land real estate* lies
 8 shall have the effect of a deed of quitclaim of the premises involved in the
 9 suit from all the defendants named or described therein to the plaintiff
 10 *town municipality*.

Comments:

This will be N.S. 92, subsection II.

Lines 2, 10; "municipality" for uniform terminology.

Line 7 ; "real estate" for uniform terminology.

1 **Sec. 113. Issues of fact tried by jury.** At the trial of the cause,
 2 issues of fact may be framed upon application of any party to be tried by
 3 a jury whose verdict shall have the same effect as the verdict of a jury
 4 in actions at law.

Comments:

This will be N.S. 92, subsection III.

1 **Sec. 114. Amendment of record, deed or certificate when error or defects.**
 2 At the trial of any action for the collection of taxes, or of any action at
 3 law or in equity involving the validity of any sale of real estate for non-
 4 payment of taxes, *and of or involving* any tax lien certificate under the
 5 provisions of sections 98 *and 99* 88 and 89 and of the title to real estate
 6 acquired upon foreclosure of *such certificate*, the **tax lien mortgage**, if it
 7 shall appear that the tax in question was lawfully assessed, the court may
 8 permit the **tax collector** or other officer to amend his record, return, deed
 9 or certificate in accordance with the fact, when circumstantial errors or
 10 defects appear therein; provided that the rights of third parties are not
 11 injuriously affected thereby. If a deed be so amended, and the amended
 12 deed be thereupon recorded, it shall have the same effect as if it had been
 13 originally made in its amended form.

Comments:

This will be N.S. 95.

Line 4; change to conform to similar terms in line 3-4.

Line 6; the tax lien mortgage is foreclosed.

Line 8; "tax collector" for uniform terminology.

1 **Sec. 115. In suits to collect tax on real estate, if record title**
 2 **appears in defendant, he shall not deny his title.** In all suits to *collect*
 3 **enforce the collection of a tax on real estate**, if it appears that *at the*
 4 *date of the list on* **on April 1st of the year** for which such tax was *made*
 5 assessed, the record title to the real estate listed was in the defendant,
 6 he shall not deny his title thereto; provided, however, **that** if any owner
 7 of real estate who has conveyed the same shall forthwith file a copy of
 8 the description as given in his deed with the date thereof and the name and
 9 *residence last known address* of his grantee, in the registry of deeds where
 10 such deed should be recorded, he shall be free from any liability under this
 11 section.

Comments:

This will be N.S. 96.

Line 3; changes to improve the language.

Line 4; "April 1st" is the date for tax liability.

Line 9; "address" for uniform terminology.

1 **Sec. 116. Assessments not void although they include sums raised for any**
2 **illegal object; persons paying illegal tax may recover of town.** If money not
3 raised for a legal object is assessed with other moneys legally raised, the
4 assessment is not void; nor shall any error, mistake, or omission by the
5 assessors, tax collector, or treasurer render it void; but any person paying
6 such tax may bring his action against the *town municipality* in the superior
7 court for the same county, and shall recover the sum not raised for a legal
8 object, with 25% interest and costs, and any damages which he has sustained
9 by reason of *the* mistakes, errors, or omissions of such officers.

Comments:

This will be N.S. 46.

Line 6; "municipality" for uniform terminology.

1 **Sec. 117. Collection of taxes from nonresident owners of improved lands.**
2 *When the owner of improved lands living in this state, but not in the town*
3 *where the estate lies, is taxed and neglects for 6 months after the lists*
4 *of assessment are committed to an officer for collection to pay his tax, such*
5 *officer may distrain him by his goods and chattels, and for want thereof may*
6 *commit him to jail in the county where he is found.*

Comments:

This section is proposed to be deleted as covered by N.S. 98 and 100.

1 **Sec. 118. Collection of taxes on personal property of nonresidents.**
2 *When the owner or possessor of goods, wares and merchandise, logs, timber,*
3 *boards and other lumber, stock in trade, including stock employed in the*
4 *business of any of the mechanic arts, horses, mules or neat cattle resides*
5 *in any other town than the one in which such personal property is kept and*
6 *taxed, the constable or collector having a tax on any such property for*
7 *collection may demand it of such owner or possessor in any part of the state*
8 *and on his refusal to pay may distrain him by his goods, and for want thereof*
9 *may commit him to jail in the county where he is found until he pays it or*
10 *is discharged by law.*

Comments:

This section is proposed to be deleted as covered by N.S. 98 and 100.

1 **Sec. 119. Collectors may demand aid.** *Any collector impeded in collect-*
2 *ing taxes in the execution of his office may require proper persons to*
3 *assist him in any town where it is necessary, and any person refusing when*
4 *so required shall, on complaint, pay not exceeding \$6 at the discretion of*
5 *the justice before whom the conviction is had, if it appears that such aid*
6 *was necessary; and on default of payment, the justice may commit him to*
7 *jail for 48 hours.*

Comments:

This section is proposed to be deleted as such power is believed to be an inherent power of tax collectors, and where force is necessary it would seem to be the better procedure to hand the collection over to a constable or sheriff. Further the penalty provided is believed to be, at this time, both undesirable and archaic.

1 **Sec. 120. Collectors to make monthly settlements with treasurer.** Every
2 tax collector of *taxes* shall, on the last day of each month, pay to the
3 **municipal treasurer of the town** all moneys collected by him, and once in 2
4 months at least shall exhibit to the municipal officers *or, where there are*
5 *none, to the assessors of his town,* a just and true account of all moneys

6 received on taxes committed to him and excise taxes collected by him, and
 7 produce the treasurer's receipt for money by him paid; and for each neglect,
 8 he forfeits to the town $2\frac{1}{2}\%$ on the sums committed to him to collect. municipi-
 9 pality \$100 to be recovered by the municipal officers thereof in an action
 10 of debt.

Comments:

This will be N.S. 66.

Line 2 ; "tax collector" for uniform terminology.

Line 3 ; "municipal" for uniform terminology.

Lines 4- 5; deletions here are provisions for plantations, but ch. 10, Sec. 22 XXVI includes "assessors of plantations" in the definition of municipal officers.

Line 6 ; excise tax provision added as these moneys should also be accounted for periodically.

Lines 8-10; present penalty is thought to be impractical and unrealistic. The penalty of \$100 per neglect with a provision for recovery by the municipal officers is believed to be an adequate enforcement provision.

1 Sec. 121. Collectors removed or removing required to give up tax bills
 2 and settle; warrant to new collector. When a tax collector *having taxes*
 3 *committed to him to collect* has removed, or, in the judgment of the municipi-
 4 pal officers, assessors, or treasurer of a town, is about to remove, from
 5 the state municipality before the time set in his warrant to make payment
 6 to such treasurer, or when the time has elapsed and the treasurer has issued
 7 his warrant of distress, in either case, for perfecting his collections;
 8 said officers or committee may call a meeting of such town the municipality
 9 to appoint a committee which shall be empowered to settle with him for the
 10 money that he has received on his tax bills lists, to demand and receive of
 11 him such bills lists, and to discharge him therefrom. At Said meeting may
 12 elect another constable or tax collector, may be elected and the assessors
 13 shall make a new warrant and deliver it to him with said bills lists, to
 14 collect the sums due thereon, and he shall have the same power in their
 15 collection as the original tax collector.

16 If such tax collector or constable refuses to deliver the tax bills lists
 17 of assessment and to pay all moneys in his hands collected by him, when duly
 18 demanded, he forfeits \$200 to the town shall be subject to the provisions of
 19 Sec. 78, and is liable to pay what remains due on said the tax bills lists,
 20 of assessment. said sum to be recovered by the municipal officers in an ac-
 21 tion of debt.

Comments:

This will be N.S. 71.

Line 2 ; "tax collector" for uniform terminology, deletions are surplusage.

Line 4 ; "municipal officers" covers "assessors", and as the municipal treasurer is a fiscal officer, this power should only be in the hands of municipal officers who have discretionary power.

Line 5 ; "municipality" this change is believed desirable as such removal considerably hampers the tax collection process. There appears to be no valid reason why a tax collector should not be so replaced. Further such removal is permissive not mandatory.

Line 7 ; "for perfecting his collections" for uniform terminology as in (n.s. 67). The remainder is deleted as covered by Sec. 129 (n.s. 79) and Sec. 136 (n.s. 83) these sections cover issuance of the warrant and provisions for accounting when the collector is taken on the warrant.

Line 8 ; "committee" deleted as meaningless here.
 "municipality" for uniform terminology.

Line 9 ; added phrase makes certain where such power is located.

Line 12 ; "constable" deleted as surplusage.

Lines 10, 11, 13, 16, 19; "tax lists" for uniform terminology.

Line 18 ; forfeiture provision replaced with general penal provision. (See n.s. 78).

Lines 20-21; phrase added to provide the means of recovery.

1 **Sec. 122. Collector becoming incapable; sums by him overpaid, restored.**
 2 When a *constable or tax collector of taxes dies*, becomes insane, has a
 3 guardian, or by bodily infirmities is incapable of performing the duties of
 4 his office before completing the collection, the municipal officers may
 5 demand and receive the tax *bills of lists* from any person in possession
 6 thereof, and deliver them to the settle for the money received thereon, and
 7 discharge said tax collector from further liability. The tax lists may be
 8 committed to a new tax collector.

9 *When it appears that such insane or disqualified constable or collector*
 10 *had paid to the treasurer a larger sum than he had collected from the persons*
 11 *in his list, the assessors in their warrant to such new constable or collector*
 12 *shall direct him to pay such sum to the guardian of such insane or to such*
 13 *disqualified constable or collector.*

Comments:

This will be N.S. 72.

Line 2 ; "constable" deleted as surplusage.

"dies" deleted as this provision is adequately covered in
 Sec. 128 (N.S. 73).

Lines 5-8; rewritten to follow procedure in Sec. 121 (N.S. 71).

Lines 9-13; deleted as this or a similar procedure would be followed in such event.

1 **Sec. 123. Warrant for completion of collection of taxes.** The warrant
 2 to be issued by the assessors for the completion of the collection of taxes
 3 under the provisions of the preceding sections 121 and 122 shall be in sub-
 4 stance as follows:

5 **State of Maine.** , County of, ss.

6 **To ss. A.B., constable or Tax collector of the town Municipality of**
 7 within the this county: of :

8 In the name of the State of Maine, you are hereby required to levy and
 9 collect of each of the several persons named in the list herewith committed
 10 to you, his respective proportion therein set down, of the sum total of
 11 such list, amounting in the aggregate to dollars and cents, it
 12 being the unpaid portion of the taxes assessed in the town municipality of
 13 for the year A.D. 19. . . . , for state, county and town municipal pur-
 14 poses, and to pay the same to, treasurer of said town of municipality,
 15 or to his successor in office, and to complete and make an account of your
 16 collections of the whole sum on or before the day of next.
 17 A.D. 19. . . . If any person refuses or neglects to pay the sum which he is
 18 assessed in said list, you will shall distrain his the goods or chattels to
 19 the value thereof. In making such distress, of such person in the mode pre-
 20 scribed by law; and for want of goods and chattels, whereon to make distress,
 21 except such as are exempt by the provisions of section seventy-four of chap-
 22 ter ninety-two of the revised statutes, implements, tools and articles of
 23 furniture exempt from attachment for debt, you will shall, in all matters
 24 proceed as the mode prescribed in section seventy-four of chapter ninety-
 25 two of the revised statutes as fully as if the same were herein set forth.
 26 by law, take the body of such person so refusing or neglecting and him com-
 27 mit to the jail of the County, there to remain until discharged according to
 28 law.

29 Given under our hands, by virtue of the law in such cases provided, this
 30 day of in the year of our Lord nineteen hundred A.D. 19.....
 31 and Assessors. of
 32
 33
 34

Comments:

This will be N.S. 74.

Line 3 ; "the preceding" due to change in section numbers.

Lines 5-7; Warrant heading changed to conform to presently accepted form.

Lines 8-17; Minor changes for uniform terminology.

Lines 17-28; Warrant body changed to conform to changes in Sec. 74.

Line 30 ; Archaic language deleted.

1 **Sec. 124. Warrant against a delinquent collector by treasurer of state.**
 2 *When the time for collecting a state tax has expired and it is unpaid, the*
 3 *treasurer of state shall, at the request of the municipal officers of any*
 4 *town, issue a warrant of distress signed by him against any constable or*
 5 *collector of such town to whom the town's proportion of a state tax has been*
 6 *committed for collection, and who is negligent in paying to the town treasurer*
 7 *the money required within the time limited by law; such warrant shall be*
 8 *directed to the sheriff of the county in which the delinquent officer lives,*
 9 *or to his deputy, returnable in 3 months from its date and shall require such*
 10 *sheriff or deputy to cause the sum due with interest from the day fixed for*
 11 *payment, together with 50c for the warrant and his own legal fees, to be*
 12 *levied by distress and sale of such delinquent officer's real or personal*
 13 *estate, returning any overplus that there may be, and for want of such real*
 14 *or personal estate, to commit him to jail until he pays said sums and the*
 15 *sheriff shall obey such warrant. Warrants not satisfied may be renewed for*
 16 *the amount unpaid and shall be of like validity and executed in like manner.*

Comments:

This section is proposed to be deleted as archaic. Both the state and the county have other and more effective remedies by the use of the following provisions:

Sec. 55 (n.s. 31) provides for the appointment of assessors by the county commissioners when municipal assessors are delinquent.

Sec. 139 (n.s. 69) provides for the collection of taxes by county sheriffs when tax collectors are delinquent.

Sec. 71 (n.s. 75) provides for collection of taxes against delinquent municipalities by warrants issued to the county sheriff.

1 **Sec. 125. Warrant against a delinquent collector by county treasurer.**
 2 *When 40 days after the time fixed for collecting a county tax has expired*
 3 *and it is unpaid, the county treasurer shall, at the request of the municipal*
 4 *officers of any town in his county, issue his warrant of distress against any*
 5 *constable or collector of such town to whom the town's proportion of a county*
 6 *tax has been committed for collection and who has not paid to the town treas-*
 7 *urer the money required within the time limited by law, returnable in 3 months*
 8 *from its date, directed to the sheriff or his deputy, requiring him to col-*
 9 *lect the tax with 6% interest thereon from the time it was payable, 50c for*
 10 *the warrant and his own legal fees.*

Comments:

This section is proposed to be deleted as archaic. No case involving this section has been found, and it does not appear to have ever been used.

The remedies in this instance would be the same as set forth in "comments" under Sec. 124.

1 **Sec. 126. Town to pay when collector fails; new assessment; warrant**
 2 **against inhabitants.** *If a delinquent constable or collector has no estate*
 3 *which can be distrained, and his person cannot be found within 3 months*
 4 *after a warrant of distress issues from the treasurer of state or, if being*
 5 *committed to jail, he does not within 3 months satisfy it, his town shall*
 6 *within 3 months more pay to the state the sums due from him.*

7 *The assessors having written notice from such treasurer of the failure of*
 8 *their constable or collector shall forthwith, without any further warrant,*
 9 *assess the sum so due upon the inhabitants of their town as the sum so commit-*
 10 *ted was assessed and commit it to another constable or collector for collection;*
 11 *and if they neglect, the treasurer of state shall issue his warrant against*
 12 *them for the whole sum due from such constable or collector, which shall be*
 13 *executed by the sheriff or his deputy as other warrants issued by such treas-*
 14 *urer. If after such 2nd assessment the tax is not paid to the treasurer*
 15 *within 3 months from the date of its commitment, the treasurer may issue his*
 16 *warrant to the sheriff of the county requiring him to levy it on real and per-*
 17 *sonal property of any inhabitants of the town, as hereinbefore provided.*

Comments:

This section is proposed to be deleted as archaic. The State has other and more effective remedies, see comments under Sec. 124.

1 **Sec. 127. Collector responsible to inhabitants.** A delinquent tax collec-
 2 tor or constable shall at all times be answerable to the inhabitants of his
 3 town municipality for all sums which they have been obliged to pay by means
 4 of his deficiency, and for all consequent damages.

Comments:

This will be N.S. 77.

Lines 1-2; changes for uniform terminology.

"constable" deleted as surplusage.

1 **Sec. 128. When collector dies, administrator to settle.** If a tax
 2 collector or constable of a town dies without settling his accounts perfect-
 3 ing the collection of taxes committed to him to collect, his executor or
 4 administrator, within 2 months after his acceptance of the trusts, shall
 5 settle with the assessors municipal officers for what was received by the
 6 deceased in his life time; with and for the amount so received, such executor
 7 or administrator is chargeable as the deceased would be if living; and if he
 8 fails to so settle, when he has sufficient assets in his hands, he shall be
 9 chargeable with the whole sum committed to the deceased for collection.

Comments:

This will be N.S. 73.

Line 2; "constable" deleted as surplusage.

Line 3; changes merely to make language more concise and conform to similar phraseology used in (N.S. 67).

Line 5; "municipal officers" to conform to similar settlement provisions in sec. 121 and sec. 122 (N.S. 71 and 72).

Line 6; "and for" to improve the language.

1 **Sec. 129. Form of warrant against delinquent collector.** If the constable
 2 or tax collector of any town to whom taxes have been committed for collection
 3 municipality neglects to collect and pay them the taxes to the treasurer
 4 named in the assessors' warrant of the assessors by the time therein stated,
 5 such treasurer shall may issue his warrant, returnable in 90 days, and in
 6 substance as follows, to the sheriff of the county or his deputy, who shall
 7 execute it.

8 A. B., treasurer of the municipality of, in the county of,
 9 to the sheriff of said county, or his deputy,

Greeting.

11 Whereas C. D., of, aforesaid, on the day of being chosen or
 12 appointed tax collector of said municipality on, 19 , being a
 13 of taxes granted and agreed on by the aforesaid, for the year 19 ,

14 had a list of assessments duly made by the assessors of the said municipality
 15 *aforsaid*, amounting to the sum of \$....., committed to him with a warrant
 16 under their hands, *dated*, directing and empowering him to collect the
 17 several sums in said assessment mentioned, and pay the same to the treasurer
 18 of the said municipality *aforsaid* by the day of, 19...., but
 19 the said C. D. has been remiss in his duty by law required, and has neglected
 20 to collect the several sums *aforsaid*, and pay them to the said treasurer of
 21 *the* *aforsaid*; and there shall remain due *thereof* thereon the sum of
 22 \$....., and the said C. D. still neglects to pay it: You are hereby, in
 23 the name of the state, required forthwith to levy the *aforsaid* sum of \$.....,
 24 by distress and sale of the estate, real or personal, of said C. D., and pay
 25 the same to the treasurer of said municipality, returning the overplus, if
 26 any, to said C. D. And for want of such estate, to take the body of said
 27 C. D., and him commit to the jail in the county *aforsaid*, there to remain
 28 until he has paid the said sum of \$....., with forty cents for this warrant,
 29 together with your fees, or he is otherwise discharged therefrom by order of
 30 law; and make return of this warrant to myself, or my successor, as treasurer
 31 of said municipality, within ninety days from this time, with your doings
 32 therein.

33 Given under my hand, this day of, in the year nineteen
 34 hundred and

35 , Treasurer of

Comments:

This will be N.S. 79.

Line 1 ; "constable" deleted as surplusage.

Line 3 ; "municipality" for uniform terminology.

Line 2 ; deletions here covered by definition of tax collector in
 (n.s. 1).

Line 4 ; "assessors" mere change of position to improve lan-
 guage.

Line 5 ; "may" to make section permissive instead of manda-
 tory, as suit on the collector's bond may be more ef-
 fective and easier. See case in 57 Me. '58 where this
 and other sections are held to be permissive.

Lines 11-14; changes to show qualifications of tax collector.

Line 16 ; date of warrant inserted for clarity.

Lines 18, 25, 31; "municipality" for uniform terminology.

Line 21 ; "thereof" changed to "thereon".

1 Sec. 130. Sheriff's duty respecting such warrants; alias warrant. On
 2 each execution or warrant of distress issued *by the treasurer of state, or*
 3 *by the treasurer of a county or town against a constable or collector or*
 4 *against the inhabitants of a town, in accordance with the provisions of*
 5 **sections 75 and 79**, and delivered to a sheriff or his deputy, he shall make
 6 return of his doings to such treasurer, *within a reasonable time after the*
 7 *return day therein mentioned, with the such money*, if any, that he has
 8 received by virtue thereof; and if he neglects to comply with any direction
 9 of such warrant or execution, he shall pay the whole sum mentioned therein.
 10 When it is returned unsatisfied, or satisfied in part only, such treasurer
 11 may issue an alias for the sum **remaining** due on the return of the first; and
 12 so on, as often as occasion occurs. *A reasonable time after the return*
 13 *day shall be computed at the rate of 48 hours for every 10 miles distance*
 14 *from the dwelling house of the sheriff or his deputy to the place where the*
 15 *warrant is returnable. An officer executing an alias warrant against a*
 16 *delinquent tax collector may arrest the tax collector and proceed as on*
 17 *execution for debt; and such delinquent tax collector shall have the same*
 18 *rights and privileges as a debtor arrested or committed on execution in*
 19 *favor of a private creditor.*

Comments:

This will be N.S. 80.

- Lines 2- 5; direct reference to the applicable sections allows deletion of surplus language. (N.S. 75 was sec. 71, and N.S. 79 was sec. 129).
- Lines 6- 7; deleted as no valid reason could be found for delay other than lines 12-15 which seem to have been put in to compensate for horse and buggy travel. This section was enacted in 1821 and has remained unchanged except for a minor addition in line 4 in 1891. Further N.S. 75 and N.S. 79 specify the return dates.
- Lines 12-15; deleted for the same reason as in lines 6-7 above. Replaced by a new 2nd paragraph which consists of lines 4-8 of sec. 135.

1 **Sec. 131. When sheriff delinquent, warrant to county attorney.** *When a*
 2 *sheriff or deputy is delinquent as described in the preceding section, such*
 3 *treasurers may direct warrants to the county attorney of the county requir-*
 4 *ing him to distrain therefor upon the delinquent's real or personal estate;*
 5 *and the county attorney shall execute such warrants as a sheriff does on*
 6 *delinquent constables and collectors.*

Comments:

This section is proposed to be deleted as archaic. In the event of delinquency the sheriff's bond is believed to be a far superior remedy.

1 **Sec. 132. Property distrained sold as on execution.** Any officer sell-
 2 ing personal property, distrained under a treasurer's warrant *from such*
 3 *treasurers against a sheriff, constable or tax collector, or against the*
 4 *inhabitants of a town municipality,* shall proceed as in the sale of such
 5 property on execution.

Comments:

This will be N.S. 81.

Line 3; "sheriff" deleted as the provision for penalizing delinquent sheriffs in sec. 131 has been deleted. An action on the sheriff's bond is a better remedy.

"constable" deleted as surplusage.

Line 4; "municipality" for uniform terminology.

1 **Sec. 133. Notice of sale of real estate.** When a treasurer's warrant
 2 of distress *from such treasurers* is levied on the real estate of delinquent
 3 *constable, tax collector, sheriff or deputy sheriff, or against the inhabi-*
 4 *tants of a town, municipality, for the purpose of sale, 14 days' notice of*
 5 *the sale and time and place shall be given, by posting advertisements in two*
 6 *or more public places in the town or place where the estate lies, and in 2*
 7 *adjoining towns. the officer shall proceed as in the sale of such property*
 8 *on execution.*

Comments:

This will be N.S. 82.

Line 3 ; "constable" deleted as surplusage.

"sheriff or deputy sheriff" deleted for the same reason as in sec. 132.

Lines 4-7; deleted and replaced, reference here is to the regular sale on execution as set forth in R. S., 1954, ch. 171. The special provisions contained here and in sec. 134 are seldom used and when needed the provisions of ch. 171 would be more familiar to sheriffs and are as effective. The applicable sections of ch. 171 are:

Sec. 32: notice to be published in a newspaper 3 successive weeks before the sale, otherwise the same as here.

Sec. 35: whole estate to be sold rather than only enough to cover taxes, costs, etc.

Sec. 31: Overplus of sale to be returned to debtor.

1 **Sec. 134. Proceedings at sale.** *At that time and place, the officer hav-*
 2 *ing such warrant shall sell at public vendue so much of such estate, in*
 3 *common and undivided with the residue, if any, as is necessary to satisfy*
 4 *the sum named in the warrant, with all legal charges; and execute to the*
 5 *purchaser a sufficient deed thereof, which shall be as effectual as if exe-*
 6 *cuted by the delinquent owner.*

Comments:

This section is proposed to be deleted as Sec. 133 (N.S. 82) has changed such procedure to conform to sale on execution. See comments under Sec. 133 (N.S. 82).

1 **Sec. 135. Warrant not satisfied, collector arrested on an alias; privi-**
 2 **leges of common debtor.** *If the proceeds of such sale do not satisfy such*
 3 *sum and legal charges, the treasurer who issued the warrant shall issue an*
 4 *alias warrant for the sum remaining due, and the officer executing it shall*
 5 *arrest such delinquent officer and proceed as on an execution for debt and*
 6 *such delinquent officer shall have the same rights and privileges as a debtor*
 7 *arrested or committed on execution in favor of a private creditor.*

Comments:

This section is proposed to be deleted. Lines 4-7 have been appended to Sec. 130 (N.S. 80) the remainder of the section is already covered by Sec. 130 (N.S. 80).

1 **Sec. 136. Assessors may demand copy of assessments of collector, and**
 2 **adjust amount.** *When any constable or tax collector of taxes is taken on*
 3 *execution under the provisions of sections 66 to 170, inclusive, 79, the*
 4 *assessors' municipal officers may demand of him a true copy of the assess-*
 5 *ments tax lists, which he received of them and then has in his hands un-*
 6 *settled, with the evidence of all payments made thereon; and if he complied*
 7 *complies with this demand, he shall receive such credit as the assessors*
 8 *municipal officers, on inspection of the assessment, tax lists, adjudge him*
 9 *entitled to, and account for the balance; but if he refuses, he shall forth-*
 10 *with be committed to jail by the officer who so took him or by a warrant*
 11 *from a justice of the peace, there to remain there until he complies, and*
 12 *the assessors shall take and use copies of the record of assessment instead*
 13 *of the copies demanded of him.*

Comments:

This will be N.S. 83.

Line 2 ; "constable" deleted as surplusage.

Line 3 ; "66 to 170" deleted and replaced by "79" as N.S. 79 is the specific section referred to. (N.S. 79 was section 129).

Lines 4, 8 ; "municipal officers" to conform to similar provisions in N.S. 71 and N.S. 72. (N.S. 71 and 72 were sections 121 and 122).

"tax lists" for uniform terminology.

Lines 5-6 ; deleted as not necessary in view of the definition of tax collector in N.S. 1.

Line 7 ; "complied" changed to present tense.

Line 11 ; "there" position changed to conform to the same phrase as used in other sections.

Lines 12-13 ; deleted as unnecessary.

1 **Sec. 137. Towns may choose another collector.** *The same town municipality*
 2 *may, at any time, proceed to the choice of another collector, to complete the*
 3 *collection of the assessments taxes, who shall be sworn and give the security*
 4 *required of the 1st collector; and the assessors shall deliver to him the*
 5 *uncollected assessments, with a proper warrant for their collection, and he*
 6 *shall proceed as before prescribed.*

Comments:

This will be N.S. 84.

Line 1; "municipality" for uniform terminology.

Line 3; "taxes" for uniform terminology.

1 **Sec. 138.** When a person claims to have paid tax, proceedings. When the
2 tax of any person named in said *assessment* tax lists does not thereby appear
3 to have been paid, but such person declares that it was paid to the former
4 tax collector, the new tax collector shall not distrain or commit him with-
5 out a vote of *such town first certified to him by its clerk.* the municipal
6 officers.

Comments:

This will be N.S. 85.

Line 2 ; "tax lists" for uniform terminology.

Lines 5-6; "municipal officers" to prevent undue hardship caused if
the municipality has to have a special meeting.

1 **Sec. 139.** Sheriff to collect when no collector chosen. *When a town*
2 *neglects to choose and the selectmen to appoint any constable or collector*
3 **If at the time of the completion of the assessment a tax collector has not**
4 **been chosen or appointed, or if the tax collector neglects to collect a**
5 **state or county tax, the sheriff of the county shall collect it, on receiv-**
6 **ing an assessment thereof, with a warrant under the hands of the municipal**
7 **assessors, of such town, duly chosen or the assessors appointed by the county**
8 **commissioners, in accordance with the provisions of section 31, as the case**
9 **may be.**

Comments:

This will be N.S. 69.

Lines 1-3; rewritten to provide a definite time, at or after which
failure to choose or appoint a tax collector would auto-
matically require commitment to a sheriff.

Line 4 ; "or if the tax collector neglects" this phrase comes in
essence from sec. 140. Its addition here makes this sec-
tion agree in general terms with N.S. 31 a similar pro-
vision with respect to assessors. (N.S. 31 was section 55).
Lines 6-7; "municipal" covers "of such town duly chosen", which is
deleted in line 7.

Lines 7-9; reworded to refer directly to N.S. 31 where the provisions
are located that provide for the appointment of assessors.

1 **Sec. 140.** Plantations, proceedings by and against. *When plantations*
2 *neglect to choose constables or collectors or those chosen and accepting*
3 *their trust neglect their duty, such plantations shall be proceeded against*
4 *as in the case of delinquent towns; and such delinquent constable or col-*
5 *lectors are liable to the same penalties and shall be removed in the same*
6 *manner as delinquent constables and collectors of towns.*

Comments:

This section is proposed to be deleted as covered by definition in N.S. 1.

Lines 2-3; The provisions for neglect of duty have been removed to
Sec. 139 (N.S. 69).

1 **Sec. 141.** Proceedings by sheriff. The sheriff or his deputy, on receiv-
2 ing *such* the assessment and warrant for collection *as is mentioned provided*
3 **for in the 2 preceding sections, shall forthwith post in some public place**
4 **in the town or plantation municipality assessed, an attested copy of such**
5 **assessment and warrant, and shall make no distress for any of such taxes**
6 **until after 30 days therefrom; and any person paying his tax to such sheriff**
7 **within that time shall pay 5% over and above his tax for sheriff's fees,**
8 **and no more; but those who do not pay within that time shall be distrained**
9 **or arrested by such officer, as by tax collectors; and the sheriff may re-**

10 *quire aid for the purpose, and the same fees shall be paid for travel and*
 11 *service of the sheriff, as in other cases of distress.*

Comments:

This will be N.S. 70.

Lines 2- 3; changes in language merely to take care of the deletion of Sec. 140.

Line 4 ; "municipality" for uniform terminology.

Line 8 ; "and no more" surplusage as 5% is the stipulated amount. The phrase is redundant.

Lines 9-10; this phrase is deleted as the sheriff is a peace officer and has this power.

1 **Sec. 142. Attested copy of warrant to jailer; certification.** When *an*
 2 *officer appointed to collect assessments a tax collector or any officer by*
 3 *virtue of a warrant, for want of property, arrests any person and commits*
 4 *him to jail, he shall give an attested copy of his warrant to the jailer and*
 5 *certify, under his hand, the sum that he such person is to pay as his tax*
 6 *and the costs of arresting and committing, and that for want of goods and*
 7 *chattels whereon to make distress, he has been arrested him; and such copy*
 8 *and certificate are a sufficient warrant to require the jailer to receive*
 9 *and keep such person in custody until he pays his tax, charges, and 33c for*
 10 *the copy of the warrant; but he such person shall have the same rights and*
 11 *privileges mentioned in section 135. as a debtor arrested or committed on*
 12 *execution in favor of a private creditor.*

Comments:

This will be N.S. 104.

Line 2 ; rewritten to cover all instances where a person is arrested for non-payment of taxes whether by the tax collector or a sheriff or constable.

Line 5 ; "such person" for clarity.

Line 7 ; "he has been arrested" for clarity.

Line 10 ; "such person" for clarity.

Lines 11-12; Language from sec. 135 replaces reference thereto.

1 **Sec. 143. When discharged from arrest, town liable for state and county**
 2 **taxes.** When *a person, committed for non-payment of taxes due to the state*
 3 *or county, is discharged by virtue of any statute for the relief of poor*
 4 *prisoners confined in jail for taxes, the town whose assessors issued the*
 5 *warrant by which he was committed shall pay the whole tax required of it.*

Comments:

This section is proposed to be deleted as archaic. Taxes are assessed as a lump sum, not as separate amounts for state, county, etc.

1 **Sec. 144. Collector liable for tax unless he commits within a year.**
 2 When *a person imprisoned for not paying his tax is discharged, the officer*
 3 *tax collector committing him shall not be discharged from such tax without*
 4 *a vote of the town, municipality, unless he the taxpayer was imprisoned him*
 5 *within 1 year after the taxes were committed to him to collect. date of*
 6 *commitment of such tax.*

Comments:

This will be N.S. 105.

Line 3 ; "tax collector" as that is the officer meant.

Line 4 ; "municipality" for uniform terminology.

"the taxpayer was" for clarity.

Lines 5-6; "date of commitment of such tax" for clarity.

1 **Sec. 145. Fees for commitment.** For commitments for non-payment of
 2 taxes, the **officer tax collector** shall have the same fees as **sheriffs have**
 3 for levying executions, but his travel shall be computed only from his
 4 dwelling-house to the place of commitment.

Comments:

This will be the last paragraph of N.S. 100.

- 1 **Sec. 146. Municipal officers may direct suit for taxes.** In addition to
 2 other provisions for the collection of taxes, *legally assessed, the mayor and*
 3 *treasurer of any city, the selectmen of any town and the assessors the muni-*
 4 **cipal officers** of any *plantation* **municipality** to which a tax is due may in
 5 writing direct an action of debt to be commenced in the name of such *city or*
 6 *of the inhabitants of such town or plantation* **municipality** against the party
 7 liable; but no such defendant is liable for any costs of suit, unless it
 8 appears by the declaration and by proof that payment of said tax had been
 9 duly demanded before suit.
 10 *Execution issued on a judgment recovered for the collection of a poll tax*
 11 *shall run against the body of the judgment debtor.*

Comments:

This will be N.S. 108.

Line 2 ; “legally assessed” deleted as surplusage.

Lines 2- 4; deleted and replaced by “municipal officers”. Except for
 “mayor and treasurer of any city” all officers named
 are “municipal officers”. In the case of a city the
 “mayor and aldermen” are the municipal officers (See
 R. S., ch. 10, sec. 22 XXVI). In this instance the
 mayor and aldermen would issue the order.

Lines 5- 6; “municipality” covers the deleted phrase.

Lines 10-11; deleted as unnecessary.

Special Provisions

- 1 **Sec. 147. Abatement for voluntary payment of taxes, not exceeding 10% ;**
 2 **notice posted.** (a) At any meeting, when it votes to raise a tax, a *town*
 3 *municipality may, agree on the abatement to be made to those who voluntarily*
 4 **with respect to such tax, by vote determine:** (b) **That all taxpayers who**
 5 **pay their taxes to the collector or treasurer at certain periods and the**
 6 **time within which they are so entitled, and prior to specified times shall**
 7 **be entitled to abatement thereon.** (c) A notification of such votes *and the*
 8 *time when such taxes must be paid to obtain the abatement shall be posted*
 9 *by the treasurer in one or more public places in his town the municipality,*
 10 *within 7 days after such the commitment, of the taxes. (d) and all who so*
 11 *pay their taxes are entitled to such abatement, but no person shall receive*
 12 *an Which abatement of more than shall not exceed 10%. of his tax; and all*
 13 *taxes not so paid shall be collected by the collector or his deputy under*
 14 *the other provisions of sections 66 to 170, inclusive. and shall be specified*
 15 *in the vote. (e)*

Note:

This section, together with Sec. 66, has been incorporated into N.S. 47
 as follows:

Lines 2- 4 (a-b); This sentence as corrected becomes the opening
 statement of N.S. 47.

Lines 4-15 (b-e); This sentence becomes N.S. 47 V, in the following
 order: b-c, d-e, c-d.

Comments:

Lines 2- 4 (a-b); changes to make the provision general in applica-
 tion.

Lines 4- 7 (b-c); changes merely to make language more concise.
 Deleted language covered by the changes.

Lines 7-10 (c-d); notification of the vote would include the times to
 pay taxes. This provision is the last sentence of
 N.S. 47 V.

Lines 10-15 (d-e); changes merely to make language more concise.
This provision is to be placed after "thereon" in line 7.

Lines 12-14 ; deleted as unnecessary here.

1 **Sec. 148. Prepayment of taxes; interest.** *Towns Municipalities* at any
2 properly called meeting may authorize their tax collectors or treasurers to
3 accept prepayment of taxes not yet due or assessed and to pay thereon inter-
4 est at not exceeding the rate of 8% per annum. Any excess paid in over the
5 amount finally assessed shall be repaid, with the interest due on the whole
6 transaction, at the date that the tax finally assessed is due and payable.

Comments:

This will be N.S. 64.

Line 1; "municipalities" for uniform terminology.

Line 4; "per annum" added for clarification.

1 **Sec. 149. Collector to issue warrant to sheriff.** *The Any tax collector*
2 *of taxes of any town or the treasurer of any town who is also a collector*
3 *within 3 months after the date of commitment* may issue his warrant to the
4 sheriff of any county, or his deputy, or to a constable of his town, muni-
5 cipality, directing him to distrain the person or property of any person
6 taxpayer not paying his taxes *within 3 months after the date of the original*
7 *commitment*, which warrant shall be of the same tenor as that prescribed to be
8 issued by municipal officers or assessors to tax collectors with the appro-
9 priate changes returnable to the tax collector or treasurer issuing the same
10 in 30, 60, or 90 days.

Comments:

This will be N.S. 101.

Line 1 ; "Any tax collector" by definition covers the deleted
phrase, replaced by phrase from lines 6-7.

Lines 4-5; "municipality" for uniform terminology.

Line 6 ; "taxpayer" for clarity and to avoid confusion with "per-
son" previously used in line 5.

Lines 6-7; removed to line 3.

Line 8 ; "officers or" deleted as "assessors" only issue such war-
rants.

Line 9 ; "treasurer" deleted as surplusage.

1 **Sec. 150. Distrain before tax due.** When *such a tax collector or treas-*
2 *urer thinks has reason to believe* that there is danger of losing, by delay,
3 a tax assessed upon any individual taxpayer, at any time after commitment:
4 *he may distrain his person or property before the expiration of the time*
5 *named in the preceding section.*

6 I. He may issue the warrant provided for in section 101 prior to the
7 expiration of the 3 month period; or

8 II. He may in the warrant authorized by section 101, or in subsection I
9 above, direct the officer to demand immediate payment, and if not so paid,
10 the officer shall serve such warrant without further notice; or

11 III. He may, after the issuance of such warrant, in writing direct the
12 officer to whom the warrant has been issued to demand immediate payment,
13 and if not so paid to serve such warrant without further notice notwith-
14 standing any unexpired portion of the 10 day notice period required by
15 section 102; or

16 IV. He may himself demand immediate payment and upon failure he may
17 distrain the property or arrest the person of such taxpayer.

Comments:

This will be N.S. 103.

This section has been completely rewritten to provide for the various
instances in which delay might require that the tax collector have
extra powers to prevent the loss of a tax.

1 **Sec. 151. Ten days' notice before distraining.** Before *such* the officer
 2 serves any such warrant, he shall deliver to the *delinquent taxpayer* or leave
 3 at his last and usual place of abode a summons from said *tax collector or*
 4 *treasurer*, stating the amount of tax due, and that it must be paid within 10
 5 days from the time of leaving such summons, with \$1, plus 20c a mile travel
 6 from the officer's place of abode to place of service *from for* the officer
 7 for leaving the same; *and but* if not so paid, the officer shall serve such
 8 warrant the same as *tax collectors of taxes* may do, and shall receive the
 9 same fees as for levying executions in personal actions.

Comments:

This will be N.S. 102.

Minor changes for uniform terminology.

1 **Sec. 152. Affidavit of person posting notices of land sales, evidence.**
 2 The affidavit of any disinterested person as to posting notifications re-
 3 quired for the sale of any *land real estate* to be sold by the sheriff or
 4 his deputy, constable, or *tax collector*, in the execution of his office,
 5 may be used in evidence in any trial to prove the fact of notice; if such
 6 affidavit, made on one of the original advertisements, or on a copy of it,
 7 is filed in the registry of the county *or district* where the *land real*
 8 *estate* lies, within 6 months.

Comments:

This will be N.S. 122.

Lines 3, 7-8; "real estate" for uniform terminology.

Line 4 ; "tax collector" for uniform terminology.

Line 7 ; "or district" deleted as unnecessary.

1 **Sec. 153. Owners of estate taken for default of others may recover its**
 2 **value; determination of value.** When the estate of an inhabitant of a *town*
 3 *municipality*, who is not an *assessor a tax collector* thereof, is levied upon
 4 and taken as mentioned in sections 52, 60, 61, 62, 71, 73 and 126, 75, he may
 5 maintain an action against such *town municipality*, and recover the full value
 6 of the estate so levied on, with interest at the rate of 20% from the time it
 7 was taken, with costs; and such value may be proved by any other legal evidence,
 8 as well as by the result of the sale under such levy.

Comments:

This will be N.S. 86.

Line 3; "municipality" for uniform terminology.

"collector" as assessors are no longer covered by these provisions. See note below.

Line 4; Section numbers deleted as only (N.S. 75) presently applies. See note below.

Line 5; "municipality" for uniform terminology.

Note: to line 4:

Sections 71 (N.S. 75), 73, and 126 applied only to collectors and not to assessors. The provisions of Sec. 73 have been combined in Sec. 71 (N.S. 75) as they are similar. Sec. 126 has been deleted as archaic. Thus of the three only Sec. 71 (N.S. 75) remains and is applicable to collectors only.

Sections 52, 60, 61 and 62 have been deleted except for a portion of Sec. 52 which is not applicable here. These sections have been replaced by Sec. 55 (N.S. 31) which provides for an entirely different remedy for delinquent assessors.

Thus in the event that N.S. 75 is used it will be as a result of delinquent tax collection, and it is believed that if the estate of a delinquent collector is sold therefor he should not be allowed to recover.

1 **Sec. 154. Warrants returnable in 3 months; renewal.** *All warrants lawfully*
 2 *issued by a state or county treasurer shall be made returnable in 3 months*

3 *and may be renewed for the collection of what appears due upon them when re-*
4 *turned, including expenses incurred in attempting to collect them; and the*
5 *power and duty of the sheriff shall be the same in executing such alias or*
6 *pluries warrant as if it were the original.*

Comments:

This section is proposed to be deleted as the return day, fees, and powers of sheriffs are all covered in the applicable sections. See Sec. 71 (N.S. 75), Sec. 129 (N.S. 79).

Sale of Land for Taxes in Incorporated Places

1 **Sec. 155. Sale of real estate for taxes; notice.** If any tax assessed
2 on real estate or on equitable interests assessed under the provisions of
3 section 3 remains unpaid on the 1st Monday in February next after said tax
4 was assessed, the tax collector shall sell at public auction so much of such
5 real estate or interest as is necessary for the payment of said tax, interest,
6 and all the charges, at 9 o'clock in the forenoon of said 1st Monday in Feb-
7 ruary, at the office of the tax collector of taxes in cities, and or at the
8 place where the last preceding annual town municipal meeting was held. in
9 towns. In case of the absence or disability of the tax collector, the sale
10 shall be made by some constable of the town municipality who shall have the
11 same powers as the tax collector. in carrying out the provisions of sections
12 66 to 170, inclusive. In the case of the real estate of resident owners,
13 the tax collector may give notice thereof of the sale and of his intention
14 to sell so much of said real estate or interest as is necessary for the pay-
15 ment of said tax delinquent taxes and all charges, by posting notices thereof
16 in the same manner and at the same places that warrants for town municipal
17 meetings are therein required to be posted, at least 6 weeks and not more
18 than 7 weeks before such 1st Monday in February, designating the name of the
19 owner if known, the right, lot and range, the number of acres as nearly as
20 may be, the amount of tax due, and such other short description as is neces-
21 sary to render its identification certain and plain. In the case of taxes
22 assessed on the real estate of non-resident owners, he shall cause said no-
23 tices to be published in some newspaper, if any, published in the county where
24 said real estate lies, 3 weeks successively; such publication to begin at
25 least 6 weeks before said 1st Monday in February; if no newspaper is published
26 in said county, said notices shall be published in like manner in the state
27 paper; he shall, in the advertisements so published, state the name of the
28 town, municipality and if within 3 years it has been changed for the whole or
29 a part of the territory, both the present and former name shall be stated;,
30 and that, if the taxes, interest, and charges are not paid on or before such
31 1st Monday in February, so much of the estate as is sufficient to pay the
32 amount due therefor with interest and charges will be sold without further
33 notice, at public auction, on said 1st Monday in February, at 9 o'clock in
34 the forenoon, at the office of the tax collector of taxes in cities, and or
35 at the place where the last preceding annual town municipal meeting was held.
36 in towns. The date of the commitment shall be stated in the advertisement.
37 In all cases, said tax collector shall lodge with the town municipal clerk a
38 copy of each such notice, with his certificate thereon that he has given
39 notice of the intended sale as required by law. Such copy and certificate
40 shall be recorded by said clerk and the record so made shall be open to the
41 inspection of all persons interested. The clerk shall furnish to any person
42 desiring it an attested copy of such record. on receiving payment or tender
43 of payment of a reasonable sum therefor; but notice of sales of real estate
44 within any village corporation for unpaid taxes of said corporation may be
45 given by notices thereof, posted in the same manner, and at the same places
46 as warrants for corporation meetings, and by publication, as aforesaid. No
47 irregularity, informality, or omission in giving the notices required by this
48 section, or in lodging copy of any of the same with the town municipal clerk,
49 as herein required, shall render such sale invalid, but such sale shall be
50 deemed to be legal and valid, if made at the time and place herein provided,

51 and in other respects according to law, except as to the matter of notice.
 52 For any irregularity, informality, or omission in giving notice as required
 53 by this section, and in lodging copy of the same with the *town municipal*
 54 clerk, the tax collector shall be liable to any person injured thereby.

Note:

This and the following sections, except for sections 166, 171 and 172, relate exclusively to the tax deed method of enforcing real estate taxes. Since this method of enforcement has been almost entirely replaced by the tax lien mortgage method (see sections 98 and 99) and since it is quite possible that within a few years it will be found that the tax deed method can be dropped from the statutes, few changes are suggested at this time in these sections, other than to adopt the uniform terms used throughout the redraft. It will be noted that in the redraft these sections have been placed at the very end of the chapter so that if it is ultimately decided to eliminate them it will be easier to do so.

Comments:

This will be N.S. 109.

Lines 1- 3; surplusage deleted, real estate is defined in (n.s. 4) to cover such interests.

Lines 4, 7, 9, 11, 13; "tax collector" for uniform terminology.

Lines 5, 14; "or interest" deleted as surplusage.

Lines 7- 9; specific places deleted so that sale may be either in the collector's office or the town meeting place.

Lines 11-12; deleted as surplusage.

Line 13 ; "of the sale" for clarity.

Line 15 ; "delinquent taxes" for clarity.

Lines 8, 10, 16; "municipal" for uniform terminology.

Lines 28, 35, 37, 48, 53; "municipal" for uniform terminology.

Lines 34, 37, 54; "tax collector" for uniform terminology.

Lines 34-36; changes to conform to changes in lines 7-9 above.

1 **Sec. 156. Notice for posting; form.** The notice for posting, or the
 2 advertisement, as the case may be, of the tax collector required by section
 3 155 109 shall be in substance as follows:

4 Unpaid taxes on *lands* real estate situated in the *town municipality* of
 5 in the county of for the year The name of the
 6 *town municipality* was formerly (to be stated in the case of change
 7 of name, as mentioned in the preceding section.) The following list of taxes
 8 on real estate of resident (or non-resident, as the case may be,) owners in
 9 the *town municipality* of for the year committed to me for col-
 10 lection for said *town, municipality* on the day of remain
 11 unpaid; and notice is hereby given that if said taxes, interest and charges
 12 are not previously paid, so much of the real estate taxed as is sufficient
 13 to pay the amount due therefor, including interest and charges, will be sold
 14 at public auction at in said *town municipality*, on the first Monday
 15 of February, 19...., at nine o'clock A.M. (Here follows the list, a short
 16 description of each parcel taken from the inventory, to be inserted in an
 17 additional column.)

18 C. D. Tax collector of taxes of the *town municipality* of

Comments:

This will be N.S. 110.

Lines 2, 18; "tax collector" for uniform terminology.

Lines 4, 6, 9, 10, 14, 18; "municipality" for uniform terminology.

Line 4 ; "real estate" for uniform terminology.

1 **Sec. 157. Owners or occupants to have written notice of time and place**
 2 **of sale.** After the *land real estate* is so advertised, and at least 10 days
 3 before the day of sale, the tax collector shall notify the owner, if resident,
 4 or the occupant thereof, if any, of the time and place of sale by deliver-

ing to him in person, or by registered mail with receipt demanded, or by leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale and the amount of taxes due. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the tax collector, at least 10 days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed \$1, in addition to the sum paid the printer, if any.

Comments:

This will be N.S. 111.

Line 2 ; "real estate" for uniform terminology.

Lines 3,9; "tax collector" for uniform terminology.

Line 5 ; "by" added to improve language.

Sec. 158. Proceedings at sale; adjournment; apportionment of costs.
When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the tax collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate *or interest* as is necessary to pay the tax due, in the case of each person assessed, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the *town* municipal clerk, 25c for the return required to be made to the *town* municipal clerk, and 67c for the deed thereof and certificate of acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than 1 right, lot, or parcel of *land real estate* assessed to the same person is so advertised and sold, said charge of \$3, the 25c for each copy lodged with the *town* municipal clerk, and the 25c for the return made to the *town* municipal clerk, shall be divided equally among the several rights, lots, or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots, or parcels so advertised and sold; and the tax collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than 1 parcel is advertised and sold. The tax collector may, if necessary to complete the sales, adjourn the auction from day to day.

Comments:

This will be N.S. 112.

Lines 4,19,21 ; "tax collector" for uniform terminology.

Line 5 ; "or interest" deleted as surplusage.

Lines 8,9,15,16; "municipal" for uniform terminology.

Line 13 ; "real estate" for uniform terminology.

Sec. 159. Mortgagees of land sold for taxes notified of sale by purchaser; if not notified, have right of redemption for 3 months after receiving actual notice. When real estate is so sold for taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer of *his town* a certificate under oath, designating the quantity of *land real estate* sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as above provided, with 67c for the deed and certificate of acknowledgment. *and all sums paid for internal revenue stamps affixed to such deed.*

20 If there is an undischarged mortgage *or mortgages* duly recorded on the
 21 real estate *so* sold for taxes, the purchaser at such sale shall notify the
 22 holder of record of each of such mortgages within 60 days from the date of
 23 said sale, by sending a notice in writing by registered letter addressed to
 24 the record holder of such mortgage *or mortgages* at the residence of such
 25 holder as given in the registry of deeds in the county where said real estate
 26 is situated, stating that he had purchased the estate at a tax sale on such
 27 date and request the mortgagee to redeem the same. If such notice is not
 28 given *and the real estate is sold for taxes and the deed delivered*, the
 29 holder of record of any mortgage, which mortgage was on record in the regis-
 30 try of deeds at the time of said sale, may redeem the *land so real estate*
 31 sold at any time within 3 months after receiving actual notice of such sale,
 32 by the payment or tender of the amounts, interest, and costs as above speci-
 33 fied, and the registry fee for recording and discharging the deed, if the
 34 deed has been recorded, and the deed shall be discharged by the grantee
 35 therein, or the owner under the tax deed at the time of redemption, in manner
 36 provided for the discharge of mortgages of real estate.

37 If any owner of real estate which is assessed to any former owner who
 38 was not the owner on April 1st of the taxable year as assessed, or to owners
 39 unknown, does not have actual notice of the sale of his real estate for taxes
 40 within said 2 years, he may, at any time within 3 months after he has had
 41 actual notice, redeem the *land so real estate* sold from such sale although
 42 the deed may have been recorded, by payment or tender of the amounts, inter-
 43 est, and costs as above specified and the registry fee for recording and
 44 discharging the deed, in case the deed has been recorded, and the deed shall
 45 be discharged by the grantee therein, or the owner under the tax deed at the
 46 time of redemption, in manner provided for the discharge of mortgages on real
 47 estate.

48 If the real estate is redeemed before the deed is delivered, the **municipal**
 49 treasurer shall give the owner, mortgagee, or party to whom the *land real*
 50 *estate* is assessed or other person legally taxable therefor a certificate
 51 thereof, cancel the deed, and pay to the grantee on demand the amount so
 52 received from him. If the amounts, interest, and costs above specified are
 53 not paid to the treasurer within the time as above specified, he shall de-
 54 liver to the grantee his deed upon the payment of the fees aforesaid for the
 55 deed and acknowledgment and 30c more for receiving and paying out the pro-
 56 ceeds of the sale, but all tax deeds of *land real estate* upon which there is
 57 an undischarged mortgage duly recorded shall carry no title except subject
 58 to such mortgage, unless the purchaser at such tax sale gives to the record
 59 holder of the mortgage, notice as above provided. For the fidelity of the
 60 treasurer in discharging his duties herein required, the *town municipality*
 61 is responsible, and has a remedy on his bond in case of default.

Comments:

This will be N.S. 114.

Line 3 ; "tax collector" for uniform terminology.

Lines 4- 5 ; "municipal" for uniform terminology.

Line 6 ; "real estate" for uniform terminology.

Lines 18-19 ; deleted as surplusage.

Lines 20, 24 ; "or mortgages" deleted as surplusage.

Lines 21, 30 ; "real estate" for uniform terminology.

Line 28 ; deleted language was redundant.

Lines 41, 49, 56; "real estate" for uniform terminology.

Lines 48, 60 ; "municipal" for uniform terminology.

1 **Sec. 160.** Stamps affixed to deed part of costs. *All sums paid by any*
 2 *collector of taxes, or treasurer for internal revenue stamps to be affixed*
 3 *to any deed of real estate or interest therein, sold for non-payment of a*
 4 *tax, shall be deemed a part of the costs and charges for making such sale.*

Comments:

This section to be deleted as unnecessary. It would appear that if the federal stamp tax is applicable in such transactions, the burden of pur-

chasing and affixing the stamps would fall on the purchaser of the property. Per letter U.S. Treasury Dept., Bureau of Internal Revenue, Nov. 9, 1954.

Sec. 161. All taxes paid by purchaser at sale refunded on redemption.

The Any person interested in the estate, by the purchase at the sale, may pay any tax assessed thereon, before or after that so advertised, and for which the estate remains liable, and on filing with the municipal treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

Comments:

This will be N.S. 117.

Line 2; "Any" to improve language.

Line 4; "municipal" for uniform terminology.

Sec. 162. Collector to make return of sale to town clerk. The tax collector making any sale of real estate for non-payment of taxes shall, within 30 days after such sale make a return, with a particular statement of his doings in making such sale, to the municipal clerk of his town who shall receive and file it; and said return shall be evidence of the facts therein set forth in all cases where such tax collector is not personally interested. The tax collector's return to the town municipal clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town municipality of for the year, to be advertised according to law by advertising in the three weeks successively, the first publication being on the day of, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town municipality of for the year, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said town municipality. I also, at least ten days before the day of sale, gave to each resident owner of said lands real estate, or the occupant thereof, if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands real estate, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19...., at nine o'clock, A.M., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the town municipal treasurer's office, to be disposed of as the law requires.

SCHEDULE NO. 1

Non-resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
---------------	-------------------------	-------------------------------------	---------------	-------------------

SCHEDULE NO. 2

Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
---------------	-------------------------	-------------------------------------	---------------	-------------------

41 In witness of all which whereof I have hereunto subscribed my name, this
 42 day of, 19.....
 43 C. D. Tax Collector of taxes of the town municipality of.....

Comments:

This will be N.S. 113.

Lines 1, 6, 7; "tax collector" for uniform terminology.

Lines 4, 7, 10, 15, 18; "municipal" for uniform terminology.

Lines 19, 23; "real estate" for uniform terminology.

Lines 31, 43; "municipal" for uniform terminology.

Line 41 ; "whereof" to agree with the general terminology of subscriptions.

Line 43 ; "tax collector" for uniform terminology.

1 **Sec. 163. Proprietors may redeem within 2 years; money received by**
 2 **treasurer, as property of purchaser.** Any person to whom the right by law
 3 belongs may, at any time within 2 years from the day of sale, redeem any
 4 real estate or interest of proprietors sold for taxes, on paying into the
 5 town municipal treasury for the purchaser the full amount so certified to
 6 be due, including both taxes, and costs, including the sum allowed for the
 7 deeds and stamps, and charges, with interest on the whole at the rate of 8%
 8 a year from the date of the sale, which shall be received and held by said
 9 treasurer as the property of the purchaser aforesaid; and the treasurer shall
 10 pay it to said purchaser, his heirs or assigns, on demand; and if not paid
 11 when demanded, the purchaser may recover it in any court of competent juris-
 12 diction, with costs and interest at the rate of 8%, after such demand. The
 13 sureties of the treasurer shall pay the same on failure of said treasurer.
 14 In default of payment by either, the town or plantation municipality shall
 15 pay the same with costs and interest as aforesaid.

Comments:

This will be N.S. 116.

Line 4 ; deleted, as per N.S. 4 interests are real estate.

Lines 5, 14; "municipal" for uniform terminology.

Lines 6 -7; changes made to cover all expenses, but municipal tax deeds presumably do not need stamps.

1 **Sec. 164. Deed delivered to purchaser if not redeemed.** If no person
 2 having legal authority to do so redeems the same the estate is not redeemed
 3 within the time aforesaid specified by paying payment of the full amount
 4 required by the provisions of sections 66 to 170, inclusive, said this chap-
 5 ter, the municipal treasurer shall deliver to the purchaser the deeds so
 6 lodged with him by the tax collector; and if he wilfully refuses to deliver
 7 such deed to said purchaser, on demand, after said 2 years and forfeiture of
 8 the land as aforesaid, he forfeits to said purchaser the full value of the
 9 property so to be conveyed, to be recovered in an action of debt, with costs
 10 and interest as in other cases; the sureties of said treasurer shall make
 11 good the payment here required in default of payment by the principal; and
 12 on the failure of both, the town municipality is liable.

Comments:

This will be N.S. 118.

Lines 1-3; changes to clarify meaning.

Line 4 ; "this chapter" as no section is specified.

Line 5 ; "the municipal" for uniform terminology.

Line 12 ; "municipality" for uniform terminology.

1 **Sec. 165. When nonresident may commence suit.** Any nonresident owner
 2 of real estate sold under the provisions of section 158 112, having paid
 3 the taxes, costs, charges, and interest as aforesaid, may, at any time
 4 within 1 year after making such payment, commence a suit against the town
 5 municipality to recover the amount paid, and if on trial it appears that
 6 the money raised was for an unlawful purpose, he shall have judgment for

7 the amount so paid. If not commenced within the year, the claim shall be
 8 forever barred. The suit may be in the superior court, and the plaintiff
 9 recovering judgment therein shall have full costs, although the amount of
 10 damages is less than \$20.

Comments:

This will be N.S. 119.

Line 5; "municipality" for uniform terminology.

1 **Sec. 166. Treasurer's receipt evidence of redemption.** The municipal
 2 treasurer's receipt or certificate of payment of a sufficient sum to redeem
 3 any *lands real estate* taxed *as aforesaid* shall be legal evidence of such pay-
 4 ment and redemption.

Comments:

This will be N.S. 97.

Line 1; "municipal" for clarity.

Line 3; "real estate" for uniform terminology.

"as aforesaid" deleted as surplusage.

Additional Provisions

1 **Sec. 167. Estate bid off for town.** The municipal officers may employ
 2 one of their own number, or some other person, to attend the sale for taxes
 3 of any real estate in which their *town municipality* is interested, and bid
 4 therefor a sum sufficient to pay the amount due and charges, in behalf of
 5 the *town municipality*, and the deed shall be made to it.

Comments:

This will be N.S. 120.

Lines 3, 5; "municipality" for uniform terminology.

1 **Sec. 168. Purchaser to pay for land within 20 days after sale, or sale**
 2 **void.** If the purchaser of *land real estate* sold for taxes under the provi-
 3 sions of section 158 112 fails to pay the tax collector within 20 days after
 4 the sale of the amount bid by him, the sale shall be void, and the *city or*
 5 *town municipality* in which such sale was made shall be deemed to be the pur-
 6 chaser of the *land real estate* so sold, the same as if purchased by some one
 7 in behalf of the *city or town municipality* under the provisions of the *pre-*
 8 *ceding* section 120. If a *city or town municipality* becomes a purchaser
 9 under the provisions of this section, the deed to it shall set forth the
 10 fact that a sale was duly made, the amount bid for the *land real estate*
 11 included in said deed, and that the purchaser failed to pay the amount bid
 12 within 20 days after the sale; and the said deed shall confer upon said *city*
 13 *or town municipality* the same rights and duties as if it had been the pur-
 14 chaser under the provisions of section 167 120.

Comments:

This will be N.S. 115.

Lines 2, 6, 10 ; "real estate" for uniform terminology.

Line 3 ; "tax collector" for uniform terminology.

Lines 5, 7, 8, 13; "municipality" for uniform terminology.

Lines 7-8 ; "the preceding" deleted due to change in location.

1 **Sec. 169. Owner may redeem; amount received paid to person entitled.**
 2 *In all cases where real estate has been sold for state, county or town taxes,*
 3 *the owner may within the time allowed by law pay the sums necessary to redeem*
 4 *the same into the treasury of the state, county or town to which the tax is*
 5 *to be paid, and such payment seasonably made shall redeem the estate. The*
 6 *treasurer shall pay the amount so received by him to the person entitled*
 7 *thereto according to the records and documents in his office. The provi-*
 8 *sions of this section shall not apply to taxes assessed on real estate in*
 9 *the unorganized territory.*

Comments:

This section is proposed to be deleted as covered by sec. 163 (N.S. 116).

1 **Sec. 170.** In actions to test validity of sale of real estate for taxes,
 2 **collector's or treasurer's deed, prima facie evidence.** In the trial of any
 3 action at law or in equity, involving the validity of any sale of real estate
 4 for non-payment of taxes, it shall be sufficient for the party claiming under
 5 it, in the 1st instance, to produce in evidence the tax collector's *or treas-*
 6 *urer's* deed, duly executed and recorded, which shall be prima facie evidence
 7 of his title, and if the other party claims and offers evidence to show that
 8 such sale was invalid and ineffectual to convey the title, the party claim-
 9 ing under it shall have judgment in his favor so far as relates to said tax
 10 title, if he then produces the assessment, signed by the assessors, and their
 11 warrant to the tax collector, and proves that such tax collector *or treasurer*
 12 complied with the requirements of law in selling such real estate; and in
 13 all *such* actions involving the validity of *such* sales *made after the 26th*
 14 *day of April, 1895,* the tax collector's return to the *town municipal clerk*
 15 shall be prima facie evidence of all facts therein set forth.

Comments:

This will be N.S. 121.

Lines 5, 11, 14; "tax collector" for uniform terminology.

Lines 5, 11 ; "or treasurer" deleted as he would only act here if
 he were also tax collector.

Lines 13-14 ; date deleted as it no longer has any effect.

Line 14 ; "municipal" for uniform terminology.

Forest Lands

1 **Sec. 171. Policy.** It is declared to be the public policy of the state,
 2 by which all officials of the state and of its municipal subdivisions are
 3 to be guided in the performance of their official duties, to encourage by
 4 the maintenance of adequate incentive the operation of all forest lands on
 5 a sustained yield basis by their owners, and to establish and maintain uni-
 6 formity in methods of assessment for purposes of taxation according to the
 7 productivity of the land, giving due weight in the determination of assessed
 8 value to location and public facilities as factors contributing to advantage
 9 in operation.

Comments:

This will be N.S. 42.

1 **Sec. 172. Assessment.** An assessment of forest land for purposes of
 2 taxation shall be held to be in excess of just value by any court of compe-
 3 tent jurisdiction, upon proof by the owner that the tax burden imposed by
 4 the assessment creates an incentive to abandon the land, or to strip the
 5 land, or otherwise to operate contrary to the public policy declared in
 6 Sec. 171 42. In proof of his contention, the owner shall show that by reason
 7 of the burden of the tax he is unable by efficient operation of the forest
 8 land on a sustained yield basis to obtain an adequate annual net return
 9 commensurate with the risk involved.

10 For the purposes of this section forest land shall be held to include
 11 any single tract of land exceeding 25 acres in area under one ownership
 12 which is devoted to the growing of trees for the purpose of cutting for
 13 commercial use.

Comments:

This will be N.S. 43.

Wholly New Sections

1 **N.S. 1. Definitions.** The following words and phrases as used in this
 2 chapter shall, unless a different meaning is plainly required by the context,
 3 have the following meaning:

- I. The term "municipality" shall include cities, towns, and plantations.
 II. The term "place" shall include municipalities, townships and any other unorganized area.
 III. The term "municipal officers" shall mean the mayor and aldermen of cities, the selectmen of towns, and the assessors of plantations.
 IV. The term "tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.
 V. The term "mortgagee" shall be construed to include the heirs and assigns of the mortgagee.
 VI. The terms "reside" or "resident" shall have reference to place of domicile.
 VII. The term "estates" shall be construed to mean both real estate and personal property.
 VIII. The term "property" shall be construed to mean both real estate and personal property.
 IX. The term "person" may include a body corporate.

Comments:

The purpose of this section is to define certain words used throughout the chapter, and to avoid both use of different words intended to mean the same thing and unnecessary definitions within the other sections of the chapter.

N.S. 67. Collectors to perfect collections. Municipal assessors shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections. Such date shall not be less than 1 year from the date of the commitment of taxes. In the event that no time is specified in the collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes.

Comments:

A provision along these lines is believed to be necessary in order to prevent the tax collecting process from being unduly extended. Further it assures the tax collector of sufficient time in which to perform his duties.

N.S. 78. Delinquent tax collectors; penalty. Any tax collector who refuses to collect a state, county, or municipal tax as required by law, or who shall wilfully omit or fail to perform any duty imposed upon him by law, shall be punished by a fine of not more than one hundred dollars.

Comments:

This is a general penal provision to replace impractical provisions previously stricken. It is worded in the form of (n.s. 30) which applies to assessors. See Sections 81, 120, and 121.

The SPEAKER: The Clerk will read any notices not on the printed notice sheet.

The SPEAKER: The Chair is prepared to entertain a motion to recess but recognizes first the gentleman from Bangor, Mr. Totman.

Mr. TOTMAN: Mr. Speaker, I request unanimous consent to address the House briefly.

The SPEAKER: Does the Chair hear objection to the gentleman's request? The Chair hears none and the gentleman may proceed.

Mr. TOTMAN: Mr. Speaker and Members of the House: I know that the House desires to adjourn very shortly, at least by 12:15. Although the next item on the calendar appears to be a lengthily debated bill, I believe that we could dispose of it very quickly and I know that the proponents of the bill would like to get this bill on its way.

The SPEAKER: The Chair understands that there are several speeches with respect to that item which the members intend to make and would suggest deferring it until after recess.

For what purpose does the gentleman from Lewiston, Mr. Malenfant, arise?

Mr. MALENFANT: Mr. Speaker, it is not quite 12:15. I would like to have unanimous consent to address the House off the record for one second and a half.

The SPEAKER: Does the Chair hear objection to the gentleman's request to address the House off the record? The Chair hears none and the gentleman may proceed.

(Off Record Remarks by Mr. Malenfant)

On motion of Mr. Childs of Portland,

Recessed until one o'clock in the afternoon, Eastern Standard Time.

After Recess

1:00 P.M., E.S.T.

The House was called to order by the Speaker.

The SPEAKER: The Chair lays before the House, the third tabled and today assigned matter, Senate Divided Report, Majority "Ought to pass" and Minority "Ought not to

pass" of the Committee on Transportation on Bill "An Act relating to Weight Tolerances for Motor Vehicles Carrying Firewood, Pulpwood, Logs or Bolts", Senate Paper 418, Legislative Document 1179, tabled on May 6, by the gentleman from Bangor, Mr. Totman, pending acceptance of either Report. (In Senate Majority Report accepted and Bill engrossed as amended by Senate Amendment "A")

The SPEAKER: The Chair recognizes the gentleman from Bangor, Mr. Totman.

Mr. TOTMAN: Mr. Speaker and Members of the House: With your permission I will lean on my microphone, I just came down from the tower.

I would like to move at this time the acceptance of the majority "Ought to pass" report although I personally signed the minority "Ought not to pass" report. I am making this move simply to, I think, speed up the action on this bill. I have a very strong suspicion as to what will happen to the bill and if I am unfortunately beaten it will save a great deal of making another motion.

My only point in signing the minority "Ought not to pass" report was that basically the State Highway Commission gave us a three page mimeographed opinion as to what various weight increase measures would or would not do to Maine highways in their opinion. The other day I made the comment that they were opposed to increasing the total weight from 50 to 60 thousand pounds. The phraseology they used in opposing that weight increase was that the increase would have "an adverse effect."

However, you have before you today a bill which the State Highway Commission regards with even more disfavor and I would like to quote from the statement presented to the Transportation Committee and read verbatim, it is only two lines long. They refer to several charts that were presented in conjunction with their statement so that their statement reads, "From the engineering data as set forth in the chart, it is evident that the increased weight in the form of the 10 per cent tolerance allowance as provided in L. D. 1179 would be ill-advised and

would no doubt cause heavy damage to the highways." They are specifically referring to the bill that we have in front of us, L. D. 1179.

I do not believe you can get a more direct factual to-the-point statement than that. Your own State Highway Commission is on record with those words.

Their opinion was not solicited, their opinion was presented to the Transportation Committee. The Committee had several tolerance bills before it. This morning the Members of the House passed and enacted one bill which would allow all trucks a one ton tolerance over the maximum registered weights. You passed that bill this morning, you gave all truckers, not just one class, the right to go two thousand pounds over their registered weight.

Both Chairmen of the Transportation Committee felt that that bill was fair enough for all truckers in general, and consequently both Chairmen of the Transportation Committee signed the "Ought not to pass" report.

I believe that the House perhaps does not realize what measures in total allowing loop-holes in our highway weight laws have gone through this Legislature in the last three sessions. I think contrary to the accusation of heavy railroad lobbying, that you members of the House should know that in 1951 special compensation, dispensation, or whatever you want to call it, was given to the forest product people in allowing a special short length wheel base truck; that was bill number one. Last session, the 96th Legislature, the road construction people introduced a bill going the forest products people one better and that allowed the wheel base to go down to 16 feet. Now in this Legislature you apparently in your wisdom have decided to allow all truckers to go to an all time high in the State of Maine to 60 thousand pounds. In addition you are being asked today to give again the forest people special dispensation by having an allowance that supposedly for accidental, unintentional loading might run as high as 2½ tons more than they are supposed to carry. I submit to you that once you open the door and say that a

person may, if they find it is unintentionally advisable to load 2½ tons more than they have registered the truck, will end up always loading their trucks heavier than they are supposed to and taking a chance on being arrested.

I feel that this Legislature has been more than generous with the truck interests. I repeat, I have no brief for the rivalry between various transportation concerns, I do feel once again that the motorists in the State of Maine who have more than 7/8's of the vehicles on the Maine highways should receive 7/8's consideration of the money you spend here and 7/8's of the road legislation that you pass.

Consequently, I seriously hope in the interests of the State rather than one small group that you will vote against my motion that the majority report be accepted.

The SPEAKER: The gentleman from Bangor, Mr. Totman, moves that the Majority "Ought to pass" Report be accepted.

The Chair recognizes the gentleman from Chelsea, Mr. Allen.

Mr. ALLEN: Mr. Speaker and Members of the House: I wish to call to your attention the very sportsmanlike manner in which the gentleman from Bangor, Mr. Totman, made the motion in our favor, in favor of those who signed the majority report. Therefore, a lot of the debate that I intended to give at this time I will withhold and hope that you will go along with the motion that the gentleman from Bangor, Mr. Totman, made to accept the majority report.

The SPEAKER: The Chair recognizes the gentleman from West Gardiner, Mr. Martin.

Mr. MARTIN: Mr. Speaker and Members of the House: I hope that you will see fit to go along with the motion of the gentleman from Bangor, I know I shall because I think it will be good for my own constituents. Thank you.

The SPEAKER: The Chair recognizes the gentleman from Bingham, Mr. Shaw.

Mr. SHAW: Mr. Speaker and Members of the House: I hate to disagree with my good friend the gentleman from Bangor, Mr. Totman, but in reference to the possibility of those involved in trucking

wood products using this measure as an overload measure, I just cannot buy that at all because there is a great variation in the weight of wood products and I think that I could cite you an example that should prove quite conclusive.

There are many species of hardwood and each varies in weight and even the same specie may vary tremendously, for example, oak will weigh approximately 6,000 pounds per cord but under certain conditions of excess humidity may weigh as much as 7,000 pounds per cord. One of the largest companies in this state reports that in one of their cutting areas that a particular kind of hardwood will weigh 5500 pounds to the cord and in another removed area it will weigh 5700 pounds to the cord. Now this company, at their expense and through a series of weighing experiments, reveal the truth that hardwood cut from the same lot will vary in weight as much as 1,000 pounds per cord.

It should be mentioned that fines in regard to weight violations affect the farmers of this State inasmuch as many farmers harvest lumber from their lots and transport the product to a central shipping point. Pulp is very susceptible to moisture. For example if a farmer should load a truck with reasonably dry wood, leave the truck in the open over night with the load exposed to a down-pour, he could well find himself in violation of the weight limit when on the previous day under dry conditions, he would have been well within the maximum load limit with the same number of feet.

If a trucker is in violation of the weight limit he is subjected to a stiff mandatory fine. For example, a vehicle carrying 5.25 cords of hardwood and qualifying for a maximum load of 32,000 pounds on one occasion would be carrying a load of 31,500 pounds, assuming that the weight was an average of 6,000 pounds per cord. However, under varying conditions, one might load an equal 5.25 cords and would find the owner in violation by an excess weight of 5,250 pounds and subject to a fine of \$200.00, even though he had a load equal in apparent bulk to the load of the previous day.

Conditions such as this would seemingly render it feasible for us to pass this legislation permitting a ten per cent tolerance factor. And I want to heartily concur with the motion of the gentleman from Bangor for the acceptance of the Majority "Ought to pass" report.

The SPEAKER: The Chair recognizes the gentleman from Strong, Mr. Jennings.

Mr. JENNINGS: Mr. Speaker and Members of the House: I live in a town where there is a lot of lumbering going on and they haul this type of lumber. And I have been in the office of one of their big mills and they explained to me that they instruct their drivers not to overload, but as has been previously said by the gentleman from Bingham, Mr. Shaw, that lumber even in the same pile, a load that will scale the same, either in cords or thousands, the two loads will weigh differently.

I heartily concur with what has been said and hope this bill goes through on the majority "Ought to pass".

The SPEAKER: The Chair recognizes the gentleman from Bowdoinham, Mr. Curtis.

Mr. CURTIS: Mr. Speaker and Ladies and Gentlemen of the House: As you know I proposed always in this Legislature and the last one, increasing load limit, all to no avail, and I am somewhat in fear now of what my good friend from Bangor is going to say when I say that I have bought pulp for several years in this state. Because he says he does not know of anybody that has had so many different jobs as I have had. But the fact of the matter remains and I could bring the bills of lading of many many carloads of pulp that I have bought from a concern in Penobscot County, I believe in Howland, I bought from them two years and I bought from the International Paper Company two years. And I am not interested in the trucks and I was not at that time because we had nothing to do with trucks. All the pulp that I bought was loaded onto cars but I was always fearful when they weighed those cars if I was going to be within the limits because out of the very same lot, where I bought mine mostly, there would be a dif-

ference sometimes of 400 pounds to the cord, and of course we were trying to unload the car and get what we were paying for, because there was a limit set, and I would worry because I always wanted to get for the company what we were paying for and yet I did not want to be overloaded because when they were weighed and were overloaded they hired someone to take off the extra weight and pile it up and eventually we had to send a car to pick it up. I do know this, as the gentleman from Bingham, Mr. Shaw, stated, there is a great difference even in the very lot and I have known as much as 400 to 500 pounds to a cord difference and if you put fifteen cords on a car you can see the dilemma I was in, and so I think that there should be some tolerance, whether it should be ten per cent or not I do not know, but I know there should be something and quite large or else someone is going to be caught in the balance and found wanting.

The SPEAKER: The question before the House is on the motion of the gentleman from Bangor, Mr. Totman, that the Majority "Ought to pass" Report on Bill "An Act relating to Weight Tolerances for Motor Vehicles Carrying Firewood, Pulpwood, Logs or Bolts", Senate Paper 418, Legislative Document 1179, be accepted in concurrence. Is this the pleasure of the House?

The motion prevailed.

Thereupon, the Bill was given its two several readings.

Senate Amendment "A" was read by the Clerk as follows:

SENATE AMENDMENT "A" to S. P. 418, L. D. 1179, Bill "An Act relating to Weight Tolerances for Motor Vehicles Carrying Firewood, Pulpwood, Logs or Bolts."

Amend said Bill by striking out the period and single quotation mark at the end thereof and inserting in place thereof the following underlined words and punctuation: "**nor 110% of the maximum gross weight permitted for such vehicle by the provisions of section 109.**"

Senate Amendment "A" was adopted in concurrence and the Bill assigned for third reading tomorrow.

The SPEAKER: The Chair lays before the House the fourth tabled and today assigned matter, Resolve Providing for Refund for Tobacco Tax Stamps, Senate Paper 565, Legislative Document 1520, tabled on May 9, by the gentleman from Greenville, Mr. Anderson, pending second reading, and the Chair recognizes that gentleman.

Thereupon, that gentleman offered House Amendment "B" and moved its adoption.

House Amendment "B" was read by the Clerk as follows:

HOUSE AMENDMENT "B" to S. P. 565, L. D. 1520, Resolve Providing for Refund for Tobacco Tax Stamps.

Amend said Resolve by adding at the end thereof the following:

Maurice Harding,	
Cumberland Center	\$10.11
John F. Higgins,	
Dennysville	19.33
Harry Davidson,	
Limestone	4.48
George Oliver,	
West Baldwin	3.14
L. L. Crowley,	
Addison	8.27

Further amend said Resolve by striking out the figure "\$592.34" in the 2nd line thereof and inserting in place thereof the figure "\$637.67"

Further amend said Resolve by striking out the name "O. F. Fren- cy" in the 10th line and inserting in place thereof the name "O. F. French"

Further amend said Resolve by striking out the name "Maureen B. Byerson" in the 12th line and inserting in place thereof the name "Maureen B. Ryerson"

Further amend said Resolve by striking out the name "Charles Seefanides" in the 21st line and inserting in place thereof the name "Charles Stefanides"

House Amendment "B" was adopted.

Thereupon, the Resolve was given its second reading, passed to be engrossed as amended by House Amendment "B" in non-concurrence and sent up for concurrence.

The SPEAKER: The Chair lays before the House the fifth tabled and today assigned matter, House Report "Ought not to pass" of the

Committee on Highways on Bill "An Act relating to Service Roads on Controlled Access Highways", House Paper 648, Legislative Document 725, tabled on May 9, by the gentleman from Bangor, Mr. Totman, pending the motion of the gentleman from Freeport, Mr. Crockett, to substitute the Bill for Report.

The Chair recognizes the gentleman from Bangor, Mr. Totman.

(Off Record Remarks by Mr. Totman)

The SPEAKER: The Chair recognizes the gentleman from Freeport, Mr. Crockett.

Mr. CROCKETT: Mr. Speaker, Members of the House: My good friend, the gentleman from Bangor, Mr. Totman, surprised me greatly yesterday. Evidently he has more springs in his seat than I have. This service road bill that I presented was through a vote of the townspeople at a special town meeting of Freeport that voted for me to present these bills; and also through a vote of the Chamber of Commerce of the Town of Freeport.

This bill affects the Town of Freeport in a great financial way. This by-pass, which the most of you folks have been over, starts in Falmouth. Now in Falmouth you can build on either side of the road; you come up to Cumberland, you can build on either side of the road—this is the new road, the by-pass that I am talking about. You get up to Yarmouth, you can build on both sides of the road; when you hit the birthplace of Maine, Freeport, Bingo, non-access road, you cannot build anything, and we claim they are using us for guinea pigs up there.

Now we do not think it is fair, it is taking away from us about a quarter of a million dollars worth of taxable property that would be built there, which means a great deal to the town of Freeport. Therefore, I am presenting the bill for the report and hope that it will pass.

The SPEAKER: The Chair recognizes the gentleman from West Gardiner, Mr. Martin.

Mr. MARTIN: Mr. Speaker, through the Chair, I would like to

ask the gentleman from Freeport (Mr. Crockett) a question.

The SPEAKER: The gentleman may proceed.

Mr. MARTIN: Mr. Speaker, is Freeport in Aroostook County?

The SPEAKER: The gentleman from West Gardiner, Mr. Martin, has addressed a question through the Chair to the gentleman from Freeport, Mr. Crockett, who may answer if he so desires.

Mr. CROCKETT: Mr. Speaker, I would be very glad to obtain a map for my colleague, Mr. Martin, the gentleman from West Gardiner, but I will say it is in that small county of Cumberland, not in that large county of Aroostook.

The SPEAKER: The Chair recognizes the gentleman from West Gardiner, Mr. Martin.

Mr. MARTIN: Mr. Speaker and Members of the House: As long as Freeport is not in Aroostook County, I think we ought to give the gentleman what he is asking for. After all, he is quite a distinguished gentleman; his name has been in the papers in the ads for quite a long time; in fact he is quite a historical character if we want to go back and look into his history. He has something on his desk now, "Davy Crockett." I think we should honor old Davy and give him what he wants as long as he is not from Aroostook County.

The SPEAKER: The question before the House is on the motion of the gentleman from Freeport, Mr. Crockett, that Bill "An Act relating to Service Roads on Controlled Access Highways", House Paper 648, Legislative Document 725, be substituted for the "Ought not to pass" Report of the Committee on Highways. Is this the pleasure of the House?

The motion prevailed.

Thereupon, the Bill was given its two several readings and assigned for third reading tomorrow.

The SPEAKER: The Chair lays before the House, the sixth tabled and today assigned matter, Senate Report "Ought to pass" of the Committee on Towns and Counties on Bill "An Act relating to Clerk Hire in Office of Register of Probate of Cumberland County", Senate Paper 279, Legislative Docu-

ment 709, tabled on May 9 by the gentleman from Kennebunkport, Mr. Bibber, pending acceptance. (Indefinitely Postponed in Senate)

The Chair recognizes the gentleman from Portland, Mr. Charles.

Mr. CHARLES: Mr. Speaker and Members of the House: The gentleman from Kennebunkport, Mr. Bibber, out of courtesy to me tabled this bill for my benefit.

I move, at this time, that we recede and concur with the Senate.

The SPEAKER: The gentleman from Portland, Mr. Charles, moves that the House recede and concur with the Senate. Is this the pleasure of the House?

The motion prevailed.

The SPEAKER: The Chair lays before the House the seventh tabled and today assigned matter, Resolve to Simplify the Open Water Fishing Laws by Counties, House Paper 1220, Legislative Document 1499, tabled on May 9 by the gentleman from Lewiston, Mr. Cote, pending second reading, and the Chair recognizes that gentleman.

Thereupon, that gentleman offered House Amendment "K" and moved its adoption.

House Amendment "K" was read by the Clerk as follows:

HOUSE AMENDMENT "K" to H. P. 1220, L. D. 1499, Resolve to Simplify the Open Water Fishing Laws by Counties.

Amend said Resolve, under the caption *Androscooggin County*, by striking out the figure "10" in the 1st line of the 2nd paragraph and inserting in place thereof the figure '15'

House A m e n d m e n t "K" was adopted.

Mr. Potter of Medway then offered House Amendment "L" and moved its adoption.

House Amendment "L" was read by the Clerk as follows:

HOUSE AMENDMENT "L" to H. P. 1220, L. D. 1499, Resolve to Simplify the Open Water Fishing Laws by Counties.

Amend said Resolve, under the caption *Lincoln County*, by striking out the figure "10" in the 1st line of the 2nd paragraph and inserting in place thereof the figure '15'

Further amend said Resolve, under caption *Sagadahoc County*, by striking out the figure "10" in the 1st line of the 2nd paragraph and inserting in place thereof the figure '15'

House A m e n d m e n t "L" was adopted.

The SPEAKER: The Chair would inquire if there are any other amendments to this lengthy resolve?

Thereupon, the Resolve was given its second reading and was passed to be engrossed as amended by House Amendments "A", "B", "C", "D", "E", "F", "G", "H", "I", "K" and "L" and sent to the Senate.

The SPEAKER: The Chair would call attention to the members of the House that a Supplemental Calendar of further items tabled this morning and assigned for later this day has been prepared and distributed.

The SPEAKER: The Chair lays before the House the first matter tabled this morning and assigned for later today and on the Supplemental Calendar, Senate Divided Report, Report "A" reporting "Ought to pass" in New Draft "A", Senate Paper 555, Legislative Document 1504 and Report "B" reporting "Ought to pass" in New Draft "B", Senate Paper 556, Legislative Document 1505, of the Committee on Public Utilities on Bill "An Act relating to Valuation of Property of Public Utilities for Fixing Rates", Senate Paper 167, Legislative Document 364, tabled this morning by the gentleman from Fairfield, Mr. Osborne, pending acceptance of either Report, and the Chair recognizes that gentleman.

(Off Record Remarks by Mr. Osborne of Fairfield)

The SPEAKER: On the record, the gentleman may proceed.

Mr. OSBORNE: Mr. Speaker and Members of the House: As you all know from reading the record, our committee was divided evenly between report "A" and report "B" on the subject of changing the statutes regarding the valuation of Public Utilities for rate making purposes. I want to tell you at the outset that it is my belief that elimina-

tion of current value as a factor, now mind I say as a factor, in evaluating a property of public utilities will not reduce the monthly bill of the consumers any more than a reduction in the assessed value of property in any town would reduce the tax paid by a resident of that town on his property. In other words, I state that the utilities in order to survive have to raise a certain amount of money and whether it is a higher rate and a lower valuation or a higher valuation and a lower rate, it comes out essentially to the same answer.

There is an advantage in having current value in and I shall try to prove it to you. A definite simple mathematical formula for determining valuation and rates for public utilities service cannot be evolved into law. To do so would only establish a rigid system of valuation of property, which in itself is a constantly changing factor, but also it would be pre-determination of the rate to apply to this valuation. Such an inflexible formula could but work an injustice on either the public or the utilities depending on current conditions. We have now a flexible formula that is of necessity both composite and complex.

I say to you, this legislative directive to the Public Utilities Commission, even as it stands, has all the essentials for a rate decision that is fair and equitable. Why then has it proven unsatisfactory? In my humble opinion, the difficulties have been in consequence of errors and differences of opinion and interpretation more than in the directive established by the Legislatures.

Let us consider those three small, well known words, "current value thereof". Is current value an unfair element or factor to consider in establishing a rate base? I think not. Now, mind, that I do not offer current value as the valuation but rather as one of the factors to be considered. If current value is not a suitable factor for rate making purposes, why does the State periodically revalue all property in its environs for tax rate purposes? However, would the elimination of these three words from our present law end any further appeals to the

courts or preclude adverse opinions of the courts on future Public Utility Commission decisions. I quote in part from a recent decision of the court in reviewing a rate study of the Commission. "This analysis, however, suffices to demonstrate that the result of the error was very substantial."

The court review then goes on to state that the Commission in giving the required due consideration was considering an amount far lower than was proper. Was the court decision then speaking of current value? It was not, it was referring to the depreciated original cost, not current value.

What we need, in my opinion, is to try to better define the various factors to be given due consideration in valuation and stress the directive that no one factor should be determinate or given undue weight of evidence in the ultimate valuation. It is a pity that we cannot logically define what weight is to be given each factor, percentage-wise. But each case must be evaluated on its own peculiar and particular merits and that decision must be the decision of the Public Utilities Commission. We must not tie the hands of the Public Utilities Commission by any directive.

I believe that L. D. 1505, as it is redrafted, is preferable of the two redrafted reports which your committee has brought forth. It further defines the factors and directs that no one factor shall be conclusive. The public should get some added protection from this and we were thinking of the public. Legislate as we may, there is only one true approach to proper valuation and establishing of rates and that is from reasonable, fair, unbiased and honest thinking on the part of the utilities, the Public Utilities Commission and, if need be, the courts. Certainly there is a chance of error but that approach is the best approach to fair treatment to the public.

I believe that Report "B" will assist in this fair treatment through better outlining of what the legislative directive is intended to convey. I move we concur with the Senate and that Report "B", L. D. 1505, be accepted.

The SPEAKER: The gentleman from Fairfield, Mr. Osborne, moves

that Report "B" reporting "Ought to pass" in New Draft "B", be accepted in concurrence.

The Chair recognizes the gentleman from Waterville, Mr. Bernier.

Mr. BERNIER: Mr. Speaker and Ladies and Gentlemen of the House: First, I, a signer of report "A", would like to thank the gentleman from Fairfield, Mr. Osborne, a signer of report "B", for having tabled this bill while I was attending court this morning. I think that this type of fair play occasionally makes a person wish he did not have to take sides on issues such as this and it makes him almost wish that he did not have to take sides with such seriousness. However, I feel that the bills before us today are possibly two or three of the most important items which we have had or will have to consider during the course of this session.

The income of a public utility is the product of two factors, the rate base, and the rate of return. Understanding of these two bills and of this entire debate depends upon your keeping constantly in mind this basic fact that the return to a public utility is the product of two factors, the rate base and the rate of return. The rate base is roughly comparable to principal invested, while the rate of return is roughly comparable to the rate of interest earned upon the principal.

The heart of the controversy here, on these bills, concerns the rate base. Both reports retain the concept of the rate of return found in the presently existing law. While there is no quarrel over the rate of return, the opponents of the original cost rate base, do tend to conveniently forget the function of the rate of return. However, more about the rate of return later.

There are several types of rate bases. However, I think at this point a few definitions would serve to clarify the picture.

The basic aim of rate regulation is to assure reasonable rates to the customer while allowing a reasonable return to the public utility on the property devoted to public use. The rate base is the base value, or base amount to which the rate of return is to be applied. Original cost, and current value are methods of arriving at the rate base. They

are methods of valuation. Original cost is the actual cost of the property devoted to the public use. Current cost is the same as reproduction cost and reproduction cost is the cost of reproducing the property at present prices.

For example if I built a home in 1935, the price I originally paid for it is its original cost. Let us say its original cost was \$5,000. The price at which I could reproduce the identical house, clapboard for clapboard, shingle for shingle, whether obsolete, or on the market now or not, is its current value or reproduction cost. Let us set the reproduction cost at \$10,000. Now, this reproduction cost, this \$10,000, is not necessarily the price I would sell this house for. Market price and reproduction cost are not necessarily the same, though the proponents of reproduction cost will do an awful slick selling job of trying to make you think that they are the same.

Now to further clarify the issues, Report "A", of which I am a proponent, does away with current value or reproduction cost as a factor in the rate base. The rate base under Report "A" is to be arrived at essentially through original cost alone.

Report "B", the bill sponsored by the public utilities, retains current or reproduction cost as a factor in rate making.

The issue then resolves itself simply to this: Should current cost, or what is the same thing, reproduction cost, be a factor in arriving at the rate base? The signers of Report "A" answer this with a resounding "No!"

Now the issue here is not whether public utilities should be given a fair rate of return. And I think there has been a considerable amount of confusion spread on this point. The law, existing on the books, court interpretations of the law, guarantee public utilities a fair rate of return and this law does not affect the final net result, a fair rate of return to the public utilities; it merely alters the methods of valuation on the rate bases.

The public utilities have come up with a very interesting gimmick this session, a clever technique of engineering consent, through con-

fusion by artificial means. When a bill was introduced to repeal the Fernald Law, the public utilities introduced a bill which would achieve the same result as the Fernald Law in different words. When bills were introduced to do away with current or reproduction cost as a factor in rate making, the public utilities again were not content to rest their case upon the presently existing statute containing current value or reproduction cost. The public utilities again introduced a new bill, which said the same thing and achieved the same result as the present law and they admitted the same in Committee and in the Senate. The point of the technique seems to be this: alternatives by their nature divide, this division reduces majorities. Alternatives also tend to confuse, confusion plays into the law of averages, and the blind law of averages favors the public utilities. Then, too, there is nothing like a spanking new bill, even though it be the spitting image of the old, for the proponents of the reproduction cost to rally around. The public utilities have not missed a trick.

We should vote against Report "B" and vote for report "A" because:

1. Reproduction cost gives the public utilities a return upon money never invested. For example, let us imagine a public utility where original cost is 2 million dollars. The price level subsequently just about doubles and therefore its reproduction cost is now 4 million dollars. The difference between the 2 million and the 4 million represents an unearned increment. This unearned increment in the case of the Central Maine Power Company, at the time of its last rate increase, totalled some 30 million dollars.

I should at this point point out, however, that the Central Maine Power Company did not get the 100 per cent benefit of this 30 million dollars. 30 per cent of this reproduction cost was given recognition. However, I should point out in the rate increase the original cost was given 100 per cent recognition, reproduction cost was given 30 per cent recognition so that there was 30 per cent of frosting there.

The public utilities themselves provide an amusing refutation of reproduction cost as a rate base. The capital structure of public utilities is composed of about 50 per cent of bonds, on the average. Now let us imagine a public utility constructed some 20 years ago, whose original cost was \$1,000,000. At that time I purchased, let us say, 1,000 dollars worth of bonds. Now, in the succeeding 20 years the price level again has doubled, and therefore by means of reproduction cost the rate base of the public utility now in 1955 is set at \$2,000,000 twice what it was 20 years ago. In 1935 the public utility was earning 6 per cent upon \$1,000,000; it is now in 1955, on the same \$1,000,000.00 investment, earning 6 per cent upon \$2,000,000. In 1935 the original cost of my bonds was \$1,000. Now that the price level has doubled, do you think that the public utility will give me, the bond holder, the benefit of their reproduction cost theory and issue to me another \$1,000 worth of bonds? The answer is obvious. The common stockholders will get the benefit of the increase. Public utilities keep their bondholders to original cost.

You should vote against Report "B" and for Report "A" because:

2. The determination of reproduction cost is extremely expensive.

In order to arrive at reproduction cost, the public utility must first make a complete inventory. It must then hire costly valuation experts whose job it is to arrive at the cost of reproducing each item in that inventory. The Public Utility Commission must, if it is to safeguard the public interest, do the same. The figures in the Central Maine Power Company case will illustrate the monstrous disadvantage in which this places the public interest.

I have figures here which were taken from the Central Maine Power Company Account No. 138 entitled "Regulatory Expense". The total for the year 1952, and these are eye-opening figures, was \$584,-828.34. The total for 1953 was \$339,-886.65. The total for 1954 was \$211,-985.50, making a grand total of \$1,136,700.49.

It was brought out at the hearing that the Central Maine Power Company paid one of its valuation experts alone one hundred and twenty odd thousand dollars. This is just about what the entire budget of the Public Utilities Commission is. If you are determined to retain reproduction cost as a factor in rate making, and you are also serious in your intention to protect the public, you should appropriate a vast amount of money for the Public Utilities Commission to hire valuation experts to place the Commission on an equal footing with the Public Utilities.

The irony of all this is that the hundreds of thousands of dollars which the public utilities spend for establishing their case is passed on to the public in the form of rates, while the public cannot afford to spend, by way of the Public Utilities Commission, a fraction of the same amount to protect itself.

You should vote against Report "B" and vote for Report "A" because:

3. Current value or reproduction cost is pure guesswork. Judge Southard at the hearing called current value or reproduction cost the "trance method" of arriving at a rate base. Commissioner Corliss called it a will o'the wisp. All agreed, opponents and proponents, that it was the result of speculation and conjecture. I believe the proponents of Report "B" used a milder word, they called it judgment. It is obvious that no two men would agree as to the price of reproducing a Model T Ford today. The same holds true of the plants of public utilities. The result is a battle of experts and frequent litigation.

You should vote against Report "B" and vote for Report "A" because:

4. Current or reproduction cost must be redetermined each time a public utility comes up for a rate increase.

You should vote against Report "B" and vote for Report "A" because:

5. Reproduction cost is a one way street which the public interest may never travel when it is to the interest of the public. Public utilities woo current or reproduction cost only in inflationary periods, or in other

words, when the price level is above the original cost of their property devoted to the public use, thereby providing them with a return upon the unearned margin. In a deflationary or depression period, current or reproduction cost would result in a lower rate base, or in other words in a return on an amount less than either the original cost or the original investment of the public utility.

It might, therefore, be considered fair play if the public utility were allowed to fleece the public in good times and the public should be permitted to fleece the public utilities during depression. However, due to the due process clauses of both the 5th and 14th amendments to the Constitution, it does not work that way. A rate based on anything, less than original cost, is confiscatory and therefore unconstitutional. As far as the public utilities go, under a current or reproduction cost statute, it is heads I win, tails you lose. Under such a statute they take the benefit of an unearned increment during good times, and when they would sink with current value in time of depression, they switch to the flying carpet of original cost.

This was written after midnight and if the metaphors are mixed that is the reason.

You should vote against Report "B" and vote for Report "A" because:

6. The reproduction cost method ignores technological progress. Reproduction cost is the cost of replacing the Model T Ford at current prices, not the cost of purchasing a 1955 model Ford, which would do a better job for possibly less money.

You should vote against Report "B" and vote for Report "A" because:

7. Current value or reproduction cost does not necessarily reflect current market value.

The proponents of Report "B" often phrase this argument to the effect that current value or reproduction cost best reflects economic conditions.

Now, first, a public utility has, strictly speaking, no market value. There is generally speaking no free competitive market for a public utility. Even if public utilities were

bought on the market, their sale price would reflect the earnings the company had been making, and their earnings in turn would be a product of the rate making process. You might call this a closed circuit.

Second, reproduction cost as a practical matter does not reflect economic conditions during a depression, since it cannot be employed during a depression. And this is in spite of the fact that report "B" states that reproduction cost at current value shall be considered as a factor in rate making. It cannot be considered during a period of depression.

Third, it is obvious that the reproduction cost of a model T Ford today is not at all in line with what you or I would pay for it on the market today.

You should vote against Report "B" and vote for Report "A" because:

Original cost is easily and economically determined. Original cost is not guess work, it is easily ascertained from the books and records kept in the everyday course of business in accordance with commission standards. The cost of determining original cost is modest. It is not time consuming. Once determined it is final. On the basis of method of determination and the cost of determination the public is fully protected.

You should vote against Report "B" and for Report "A" because:

Rates based on original cost are practicable.

First, 33 states follow an original cost or prudent investment method, including all our sister New England States.

Now I might, since I have thrown in this figure of 33, explain what prudent investment is. Prudent investment is merely original costs with unbusinesslike or imprudent purchases or deals subtracted from original costs.

Second, astounding as it may seem only two cases in the last 20 years have been based upon current or reproduction costs in the State of Maine.

Now in other words, all the hullabaloo stems, in spite of the fact that the law has been on the books

for a considerable period of years, stems from two cases: the New England Telephone and Telegraph Company case and the Central Maine Power Company case. Those are the only two utilities in the past 20 years which have sought to procure a rate increase on the basis of current value. Bangor Hydro, Maine Public Service, all your water public utilities have not been using current value in attempting to get rate increases. In other words, the good proportion of public utilities operate in effect under Report "A".

Rates based on original cost are sufficient to attract capital on the market.

Now I think that is obvious from the fact that 33 states employ this basis of determining the rate base.

Flexibility of the net return to public utilities should be provided for in adjustments in the rate of return. Now as I stated before, the issue was not providing a fair rate of return to the public utilities. They are guaranteed that by law and this fair rate of return should be provided for through adjustments of the rate of return and not through finagling of the rate base.

In conclusion, an unusual amount of activity has gone on in these legislative halls these past few weeks. I feel that it is quite possible that these bills have been subjected to more lobbying than any other bill which has come before us this session. It is the right of any interested party to lobby. It is in order, we expect it. I have been wondering though if this unusual activity, this hurly-burly, has not drowned out the voice of the people. I think it behooves us at this time to reflect in silence upon the interests of the people back home and then to vote according to our conscience.

The SPEAKER: The pending question is on the motion of the gentleman from Fairfield, Mr. Osborn, that Report "B" reporting "Ought to pass" in New Draft "B" be accepted in concurrence.

The Chair recognizes the gentleman from Portland, Mr. McGlaufflin.

Mr. McGLAUFFLIN: Mr. Speaker and Ladies and Gentlemen of the House: I rather imagine that a

great many of the legislators present have very little idea of what this controversy is all about. It was my privilege while in Harvard Law School to take a course in public utilities corporations which enables me to have some understanding of what they are talking about here today, and I want to take up briefly and as efficiently and simply as possible my understanding about this matter.

In the first place a public utilities corporation is necessarily a monopoly. You cannot have half a dozen telephone companies that work efficiently and you cannot have as good service with a dozen light companies as you can with one big company like the Central Maine Power Company. Another thing that is just plain common sense. A public utility corporation must make a profit, they cannot do business without a profit, they must have a reasonable profit, but it is essential that there should be some control over that profit because if you did not have, that public service corporation could place any rates they pleased and we would be forced to pay those rates. So the law recognizes that they have a right to a fair return, and it has generally been recognized throughout the states of the Country that something around six per cent net is a fair return. Some corporations get slightly less than that; some get a trifle more.

Now I might say right here that I agree with the gentleman from Fairfield, Mr. Osborne, that by voting for A which I favor you are not going to get any reduced rates at this time. That is not the important question here. I am not raising the question that the Central Maine Power Company or the telephone company got more than they were entitled to. Each of them got a big increase over and above what the Commission allowed them. That may have been more than they ought to have or it may not, but I am not concerned with that point now. The point I am concerned with is that we should have some regulations so that in the future the Commission that is trying to handle this job may know somewhere near where they stand. At the present time with the Supreme Court upsetting their decisions one after an-

other they do not know whether they are afoot or horseback.

Now it so happens that in 1896 there was a Nebraska case passed called the Ames Case. In that case William J. Bryan, one of the ablest orators in this country at that time, he succeeded in getting the Supreme Court to decide that they should in order to fix this rate, they should take into consideration what it cost to replace the plant. That law was followed by most of the states for a long period of years until 1944 when there was another case passed known as the Hope Case and in that case the Supreme Court of the United States overruled the Ames case and they stated that reproduction value was not a fair value to follow. I want to read a brief statement from a decision rendered by Justice Stone, who afterwards became a Chief Justice of the Supreme Court of the United States. He viewed the measure of fair value or reproduction value, he saw nothing better than estimates, speculation and distortion. He said: "In assuming the task of determining this judicially the present fair replacement value of the vast properties of public utilities, courts have been projected into the most speculative undertaking imposed upon them in the entire history of English jurisprudence. When we arrive at a theoretical value based upon such uncertainties and fugitive data, we gain at best only an illusory certainty." Now after the Hope case was passed, some thirty-four or thirty-six states who had had the law such as we have in the State of Maine, repudiated that law and no longer followed it. I am informed that there are now in the whole country only nine states, of which Maine is one, that takes into consideration the replacement value. I quote also a statement made by Mr. Justice Douglas in which he said: "Under the statutory standards of just and reasonable it is the result reached and not the method that is controlling." Now my understanding of what is fair in these cases, is that it is the duty of the Public Utilities Commission to establish a fair return to these monopolies. In order to get that return it seems to me that if they get a net return of six per cent on that amount on the mon-

ey that they have actually invested, that they are getting a fair return.

Now if the Commission can work out any method by which they can get their fair return, why should their hands be tied by some foolish method that may work great injustice instead of bringing about the object that we want to get that those companies shall get a fair return. They are entitled to a fair return, we all want them to have a fair return, but we do not want them to find out what that fair return is by methods that make the public pay more than they ought to pay.

The two corporations that have been mentioned, the Central Maine Power Company and the Telephone Company, are big corporations; so far as I am concerned those corporations are rendering splendid service. I get good telephone service, I get good light service and I am not trying to deprive them of anything, but I do not want even them to have more than they are entitled to.

Under the Constitution no commission or anybody else can confiscate the property of anybody, and as I understand it, the only way that these big companies can go to court is to claim that their property has been confiscated in that they have not been allowed a reasonable rate. Now as I see it, the courts have not followed the idea simply that they must have reasonable rates, but in both of the two cases referred to, the Supreme Court said they had not given consideration to what the replacement value would be. Let me give an illustration of the matter as I understand it. Let us suppose that a plant and its upkeep and all its expenses costs two million dollars. That plant may be good for forty years yet to come. The present market value or replacement value might be four million dollars. Now if they were allowed six per cent on their investment of four million instead of two million that it cost them, they would be getting twelve per cent. Let me reverse that situation. Supposing it actually cost the company four million dollars, and by the grace of God it was possible some way to reproduce that for one million dollars. Do you think, Members of

this House, that the lobbyists of these companies would be working their heads off to convince you that there should be a replacement value? I bet my hat that is the last thing they would want. They would say "That cost us four million dollars, we have got to have return on that four million dollars". Now I say they should have a return on all the money that they invest, they should have a fair return, but they should not have anything more. What has caused so much public stir is that our Commissioners in this State have tried to do justice to the company and the companies have not been satisfied and have taken the matter to court, and on two different occasions, the Supreme Court has upset that decision. The Supreme Court does not — I want to be fair with the company — they do not require that they shall take into consideration the entire cost. As the gentleman from Waterville, Mr. Bernier, just said, what they do is to give them thirty per cent, but the fact remains that they are not allowed to reach what they consider a fair return without taking into consideration this most uncertain factor of replacement value.

I am almost through but I want to point out one more thing. It was stated by the gentleman from Waterville, Mr. Bernier, who just spoke, that at the hearing they said it cost something like \$120,000 or \$125,000 to estimate the value, the real valuation of this property. Understand this also, that you probably could not get any two experts in the country that would give the same valuation. It is still speculative, still more or less guesswork, but that \$125,000 or as some have estimated it has run as high as several hundred thousand, but whatever that figure is, is added to the cost. Besides that these corporations have the best lawyers there are in this State, you will find no better, and whatever they pay those lawyers, be it big or be it small, is to that company a part of the cost, and when you take into consideration the replacement cost, the public is paying all those expenses which, if you threw this replacement value out, would not have to be considered at

all. I am informed that every member of the Commission is in favor of Report A. I am going along with Report A. Because the Courts would not let the Public Utilities Commission use their best judgment of this matter caused the resignation of one of the ablest commissioners we ever had, and we came very near losing the present head of that Commission for the same reason. I hope that this House goes along with Report A. One other thing that I think is only fair to call your attention to is that a number of those who support Report B are under some obligation to those corporations. Thank you. (Applause)

The SPEAKER: The Chair recognizes the gentleman from Bridgton, Mr. Haughn.

Mr. HAUGHN: Mr. Speaker and Members of the House: I do not believe there is any quarrel here today between the signers of Report A and Report B on a few points. I would like to express a few of them at this time. With all due regard to the honorable gentleman from Fairfield, Mr. Osborne, who has just mentioned that the rates would not change. I do not believe the committee who signed either report had any other versions. I do not believe it was the intent of any member of this House or at least my own intent to try and harm the utilities, but by the same token it is my intent and I believe the intent of a good many that the public interest is concerned and should be protected. So on those points I think we are all agreed, but we do differ within the committee as you all know, of the split report, of which I was one member who signed the Report A and on which I will now try to defend my position and the reason I signed that report.

As you all know, this is the bill of the three little words, it has become very commonly known as that, of "current value thereof", and what is current value thereof? It is something that does not exist in reality, it is in words only. It is something that to my mind or my opinion that you are spending for something you do not receive, and until such time as you do spend it, it does not exist. And this bill on report A seems to bring out some of those versions of that. As you all

know, current value, in my mind is an inflationary product, because it changes with economic conditions and is outlawed in most states, and you must realize that there is only one other state besides the State of Maine, which is Ohio, which does the same as we do, so I do not believe that we are quite in line with the rest of the country. That was so wrong, all these other states after all these court cases had been heard, it seems to me that it is time that we got in line with the rest of the country, instead of being out of line, and I believe it is the intent of either bill to define down to let the public know and to let the utilities know what the Legislative intent is, and the way the present law is, we had to go to court to have it determined, and in doing so there was over \$600,000 spent by utility companies, and a total of \$25,000 spent roughly by your Commission, of which we ourselves are to blame for that condition because there was a law that was enacted here the last Legislature that was left so vague that it had to be determined by the courts as to what part was used or what part was given consideration, and eliminating current value it seems to me that if two companies in this State such as the Maine Public Service Company and the Bangor Hydro-Electric Company are able to establish and receive rates on original cost and book value, it does not sound or seem logical to me that not the same could be used for all the rest of them, and if we should use the words "current value" in the present law, I wonder how many in this House realize what the water works and water districts could do with the rates if they saw fit to do so under the present existing law. It would be such that you would never believe the amount of money that would be involved. It does not seem logical to me that we should continue to allow this raid upon the public and at the same time defending the position of the utilities so that they shall have equitable returns, that they shall be able to borrow money at reasonable rates, pay their investors proper investments, and at the same time try under this current value words to go overboard, which I believe at this time they have,

and to bear one point out on that, I would like to emphasize by quoting April 14 a piece in the Portland Press Herald: "The Central Maine Power Company net income up over March 1954," and I would like to quote that piece in the newspaper: "Central Maine Power Company has had a net income of \$572,880 in March it reported today" as of April 13, "as compared to \$438,439 in that month last year. For the twelve months ending March 31, net income was \$6,344,188 with earnings of \$2.00 per share of common stock outstanding. In the preceding year, income was \$4,859,309 with common share of \$158 the company's monthly statement said." I am led to believe from information I have received a healthy condition is set at \$1.72 earnings on stock, and compared with that at the present time it is \$2.00, so I feel they are in a healthy condition, and when we stop to figure that these other companies are able to do likewise, but they receive theirs on original cost and book value, and I would like to quote just a few words from the hearing, which you all realize took eight hours, which was very ably presented by both sides, and I do not believe there was one stone left unturned or any problem untouched for discussion. The attorney for the Maine Public Service Company in a questioning by me at that hearing would not commit himself with a "yes" or "no" answer, but did say that in their opinion they have always received fair and adequate treatment from the Commission, and that they were satisfied with their rates, and that they receive them on, as I once again state, original cost and book value, so it seems to me that if two companies like those can do it, there is no reason to believe the rest cannot as I stated before. But there is one point I want to bring out that disturbed me very much and disturbed very many members of this House. We do acknowledge the lobbyists are up here for a purpose to defend their positions and to advise us as to their opinions as to how they may see a bill, or to convey to us their thoughts, but I do not believe that the tactics that were used to lobby on the utility rate bill were very ethical or within the bounds of what

a lobbyist means, at least in my opinion, because the Telephone Company has used the most irregular tactics. They have pressured this House and I would like to make further comment, but at this time I know the Speaker would interrupt me and say I am out of order, but I will say that it seems to me that anyone who is not connected with a utility, indirectly or directly, would probably have the same version as the group who signed majority A, so therefore I think in the future that when this tactics of lobbying is used, that it be done within the confines of the State House and not at your own home, midnight, 1:00, 2:00 or 3:00 o'clock in the morning. After all we are interested public servants here, but we are not interested in those types of lobbying tactics as were used by the Telephone Company where it even meant threat of loss of jobs to those who are employed unless they brought about all the pressure possible on this body, and I believe when I play a game of cards for enjoyment, I like to play with a deck that is not marked, or a deck that is not stacked, and the way this pressure has been going on, it certainly has been a marked deck and a stacked deck. Now at this time I would move, if I am in order, Mr. Speaker, for the indefinite postponement of Report B in non-concurrence.

The SPEAKER: The Chair will state that it is in order. The gentleman from Bridgton, Mr. Haughn, moves that Report "B" and New Draft "B", Senate Paper 556, Legislative Document 1505, be indefinitely postponed.

The Chair recognizes the gentleman from South Portland, Mr. Fuller.

Mr. FULLER: Mr. Speaker and Members of the House: I am reluctant to take the time, but I would like to ask your indulgence for a very few minutes. This is a very important bill, and I will say that I am not connected in any way with any public utility, and as far as I know my telephone bill has been paid and also my electrical bill.

While I am not a lawyer I think that you will all agree that the real test of a law such as the one we are considering, is whether or not it af-

fords protection for those it seeks to protect.

To materially change a law that has been on the Statute books of our State as long as the utility law is a serious matter, and it would seem that those who seek to change it should be required to produce some conclusive evidence that such a change is not only desirable but necessary from the standpoint of all concerned.

We are told that the Maine law is different from that of her sister New England States and therefore it ought to be changed. I believe it is fair to use the New England States for comparative purposes because we are all tucked up here in the northeast corner of the U.S.A. with people and conditions more nearly alike than in most any other sections of the country.

So let us use New England as a comparison, but let us not stop with just a comparison of utility laws.

Why not get right down to the "nub" of the whole question, the thing that in my opinion is much more important than whether the law revolves around original cost, prudent investment or some other formula equally as involved.

The question that concerns me and I believe concerns the voters I represent, is the question of charges for electric service, not laws.

I have asked for a comparison of charges for electric service in New England and here is what I find:

The average charge per kilowatt hour made by our largest utility to all of its various classes of customers is lower than all of the New England States.

The average charge per kilowatt hour made by the same company to domestic customers, that is the ordinary home owner, is lower than five of the New England States and lower than 12 other states. The exception in this classification is Connecticut where the difference is 2 mills or 2/10 of a cent, per kilowatt hour.

In the industrial and commercial customer classifications combined, where rates are terribly important from the standpoint of keeping our old industries and getting new ones, the average charge per kilowatt hour made by our Maine utility was lower than all the New England

States and lower than 25 other states. It seems to me that these are the kind of comparisons to consider rather than being concerned with the personal opinion of some individual or individuals regarding the formula that should be used in making a valuation of a utility's property.

It is apparent that there is a wide difference of opinion in the various States and among various individuals regarding this matter but it is also apparent by the number of court cases in States whose laws differ from ours, that Court cases are not precluded just because the law is different.

The men who administer these laws are just plain everyday human beings and they can err in their judgment even as you or I.

The Maine Legislature in 1913 realized this trait of human character and made every possible effort to protect all the interested parties by writing into the law these words: I quote Section 16, Revised Statutes, Chapter 40.

"Every public utility is required to furnish safe, reasonable and adequate facilities. The rate, toll or charge or any joint rate made, exacted, demanded or collected by any public utility for the conveyance or transportation of persons or property between points within this state, or for any heat, light, water or power produced, transmitted, delivered or furnished, or for any telephone or telegraph message delivered or conveyed, or for any service rendered or to be rendered in connection with any public utility shall be just and reasonable. Every unjust or unreasonable charge for such service is prohibited and declared unlawful." It would seem that these words are plain, forthright and understandable and when used in conjunction with the court review provisions contained in the law they certainly provide adequate protection for the consumer.

Now what about the other side of the question? What protection is there in the law for the utility and perhaps of greater importance the thousands of our citizens who have invested their hard earned cash over a period of many years to make electric service available to practically all our people?

Again let me quote from the existing law: Section 17, Chapter 40.

"In determining reasonable and just rates, tolls and charges, the Commission shall fix a reasonable value upon all the property of any utility used or required to be used in its service to the public within the State and a fair return thereon."

It would seem to me that the intent of the Legislature is clearly set forth in these two brief paragraphs, and why all of a sudden somebody thinks it ought to be changed is beyond me.

In conclusion, let me go back to my original argument. If rates are just and reasonable, and I am convinced that they are, the law must have well served its purpose. That being the case, I can see no real reason to change its basic principles.

I intend to vote for Draft B, L. D. 1505, for I think it does nothing more than spell out in a clearer manner the intent of the present law.

It would seem that with this change the present, or any future Commission should have no difficulty in following the mandate of the Legislature which must and does, under our form of government, assume the full responsibility for the protection of all the interested parties. I hope that the motion of the gentleman to indefinitely postpone does not prevail.

The SPEAKER: The Chair recognizes the gentleman from Kennebunkport, Mr. Bibber.

Mr. BIBBER: Mr. Speaker and Members of the House: I do not mind admitting that it has been difficult for me to arrive at a decision as to how I ought to vote on the matter we are now considering, for I believe that every member of this House will agree that the whole question of utility law, and particularly the sections pertaining to valuations for rate making purposes, are matters which require careful study and far more time and consideration than is available to the average member of this House.

Conclusive proof of this statement is evidenced by the fact that the ten men who listened to all of the testimony of both the proponents and the opponents of the bills submitted, were evenly divided in their final opinion on the matter.

While both Committee reports have been helpful to the extent of expressing the thinking of the men who signed them, I have, very frankly, been forced to make my decision on the basis of my own answers to what I believe to be a few all-important questions.

First: Has the consuming public, as a result of the existing law, had to pay unjust and unreasonable charges for the services rendered by the public utilities? In seeking the answer to this question I have examined the transcript of the testimony taken at the hearing and can find no testimony which indicates that such an accusation was made or that it could have been substantiated had it been made.

One of the proponents stated, and I quote from the transcript on page 14: "We, meaning the State of Maine, have the highest rates for the consumption of 100 kilowatt hours a month, which is the average small residential user."

This proponent immediately followed this up by saying, and I quote: "Now of course, that does not mean that our rates as a State are necessarily the highest in all categories, because that was only the residential category, and the same thing may possibly not be exactly true of your industrial category, or your commercial category and so on," end quote on page 14.

Perhaps I should let the first statement made by this proponent go unchallenged in the light of his second statement, but I cannot refrain from commenting that it is not only unfair but downright ridiculous to make a comparison of rates based upon one specific block of power use in some category of customer service rather than apply the average charge of all the customers in that class of service.

The second question which I believe important has to do with the investor side of the picture and it resolved itself into something like this:

Are the investors in the common stocks of our utilities receiving dividends out of proportion to those being received by investors in comparable utilities in other parts of the country? Again, I could not find in the record of the hearing any testimony offered or evidence pre-

sented to indicate that the Maine utilities were paying dividends to their investors which were out of line with the dividends being paid by comparable companies.

(Mr. Maxwell in the Chair)

I did find however, a statement made by Mr. W. F. Wyman, in which he referred to a list dated February 1, 1955, put out by one of the larger financial houses in Boston relative to the common stocks of 97 electric operating companies.

In referring to an analysis made of this list Mr. Wyman said, and I quote from the record on page 90, "I find that 90 had, since 1946, increased their dividend rate and Central Maine was one of the seven that had not."

The fact that none of the proponents for a change in the law even suggested that investors in the common stocks of electric utilities in Maine were receiving higher dividends, coupled with the fact, that the largest company in the state had not increased its dividends since 1946 offered a satisfactory answer to my question.

I had another question that bothered me some and that had to do with the fact that over the years we have been led to believe that rates for electricity ought to be low in Maine because of the apparent abundance of so-called cheap water power.

The answer to this question was furnished by none other than the present chairman of the Public Utilities Commission, who in his testimony before the Public Utilities Committee during the hearing on the Fernald Law was reported as saying, and I quote from the Portland Evening Express, "Pike pointed out yesterday that in 1954 the steam plant capacity in Maine was nearly equal to that of hydro plants and that by 1958 fuel burning capacity will probably exceed hydro electricity capacity." There is "a very real limit to the easily available, low cost water power," said by Mr. Pike, "and most of those installations are already in operation."

Another fact of real significance in the same article was the statement that "there is no such thing as low cost power any more because of the necessity of maintaining steam plants to meet peak loads and pe-

riods of low water," by Mr. Pike of the Commission.

It seems to be generally agreed by all concerned that while water power will still play a part in the production of electric power in our state, that there is a tendency to over-rate its favorable effect on costs and rates under present conditions.

The final question to which I was able to find my own answer had to do with the statements which have appeared in the columns of the press indicating that the Public Utilities Commission was "powerless" to protect the consumers' interests under the existing laws. My own examination of the Statutes convinces me that this is not so. And I hate to re-iterate some of the remarks made by the gentleman from South Portland, Mr. Fuller, in quoting the law, but I would also like to quote to you section 16 of the revised statutes, chapter 40 and you will find these words: "The rate, toll or charge . . . for any heat, light, water or power produced, transmitted, delivered or furnished or for any telephone or telegraph messages conveyed or for any service rendered or to be rendered in conjunction with any public utility shall be just and reasonable." The very next sentence in the same section reads, and I quote, "Every unjust or unreasonable charge for such service is prohibited and declared unlawful."

In Chapter 44, Section 55, I find that "upon written complaint made against any public utility by ten persons, firms, corporations or associations aggrieved, that any of the rates of any public utility are in any respect unreasonable or unjustly discriminatory, the Commission, being satisfied that the petitioners are responsible, shall proceed to make an investigation thereof."

And under Section 56 of the same Chapter, "the Commission is required to notify the public utility that a complaint has been filed and the nature thereof and if, at the expiration of seven days, the utility has not removed the cause of complaint to the satisfaction of the Commission, the Commission shall set a time and place for a hearing."

Section 69, Chapter 44 the Revised Statutes of 1954 contains the additional Court Review section enacted

by the last Legislature, which in part reads as follows: "Notwithstanding the provisions of the sections 66 and 67, in all cases in which the justness or reasonableness of a rate, toll or charge by any public utility, or the constitutionality of any rule or order of the commission, is in issue, the Supreme Judicial Court sitting as a law court shall also have jurisdiction upon a petition in equity to review, modify, amend or annul any ruling or order of the commission, but only to the extent of the unlawfulness of such ruling or order. If in such petition it is alleged that confiscation of property or other violations of constitutional rights results from such ruling or order, the law court shall exercise in its own independent judgment as to both law and facts."

To quickly summarize my views regarding the existing law, it would appear: 1. That the charges for electric service in Maine are "just and reasonable" as required by law. 2. That the investors in Maine utilities are not receiving undue dividends. 3. That cheap water power as a factor for producing low rates does not exist, and 4. That there is adequate legal protection for the consumer.

I am willing to change the law to the extent of going along with a new draft of Report B in L. D. 1505 for just two reasons. First: It clarifies the Statutes to the point where it would seem impossible for misinterpretation by anyone, and secondly, it spells out in clear unmistakable language that no one factor shall be conclusive in arriving at a reasonable value for rate making purposes.

This should settle for all time the fallacious argument that the Commission must give consideration to those two words current value only.

I trust that the New Draft Report B of L. D. 1505 will receive passage, for I sincerely believe it to be in the best interests of all concerned and I hope that the motion of the gentleman from Bridgton, Mr. Haughn, does not prevail. And when the vote is taken, I realize the mind can only endure as much as the seat can take, that the vote be taken by division.

The SPEAKER pro tem: The gentleman from Kennebunkport, Mr. Bibber, requests a division.

The Chair recognizes the gentleman from Dover-Foxcroft, Mr. Sanford.

Mr. SANFORD: Mr. Speaker, I sincerely believe that we have heard all angles of this problem and I move the previous question.

The SPEAKER pro tem: The gentleman from Dover-Foxcroft, Mr. Sanford, moves the previous question. In order for the Chair to entertain the motion for the previous question, it requires the consent of one-third of the members present.

The Chair recognizes the gentleman from Bridgton, Mr. Haughn. For what purpose does the gentleman rise?

Mr. HAUGHN: Mr. Speaker, I would like to ask for the privilege of asking for a roll call vote, the yeas and nays.

The SPEAKER pro tem: The Chair would request the gentleman to withhold his request for a moment, please.

All those in favor of the Chair entertaining the motion for the previous question will please rise and remain standing until the monitors have made and returned the count.

A sufficient number arose.

The SPEAKER pro tem: Obviously more than one-third of the members present having arisen, the motion for the previous question is entertained.

The question now before the House is: Shall the main question be put now?

The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker, under the circumstances, I only arise to explain a possible misunderstanding. May I be allowed to address the House for that purpose only?

The SPEAKER pro tem: The Chair would state that the gentleman may not debate the main question, only on the question of whether the main question shall be put now.

Mr. OSBORNE: Mr. Speaker, I wish to explain that I am for Report 'B'. There was a misstatement there by mistake by one of the op-

posing side saying I was for Report "A".

The SPEAKER pro tem: The Chair will state that the gentleman is out of order.

The Chair recognizes the gentleman from Cumberland, Mr. Call.

Mr. CALL: Mr. Speaker, I am sorry that you had to use the gavel on the gentleman from Fairfield (Mr. Osborne). It is a question of error or misunderstanding in a speech on the floor here by the gentleman from Waterville, Mr. Bernier, and he wanted to make it a point of clarification because several of us here understood that he was saying that he was for Report "A". I wish a clarification and I wish the gentleman could be honored so that he could correct himself.

The SPEAKER pro tem: Is the gentleman debating against putting the main question now?

For what purpose does the gentleman from South Portland, Mr. Fuller, arise?

Mr. FULLER: Mr. Speaker, I would like to ask a question through the Chair of the gentleman from Fairfield, Mr. Osborne.

The SPEAKER pro tem: The Chair will state that the gentleman is not in order.

The question before the House is: Shall the main question be put now?

For what purpose does the gentleman from Chelsea, Mr. Allen, arise?

Mr. ALLEN: Mr. Speaker, I should like to debate whether the main question should be put now.

The SPEAKER pro tem: The gentleman may proceed.

Mr. ALLEN: Mr. Speaker and Members of the House: I have been watching the members of this House consistently stand on their feet to be recognized to speak and there seems to be a lot more speakers that would like to get something off their chests. So I sincerely hope that the main question is not put now.

The SPEAKER pro tem: The Chair recognizes the gentleman from Portage Lake, Mr. Cook.

Mr. COOK: Mr. Speaker, I wish to urge at this time that the House not go along with the previous question at this time. I know that there are several people on the committee who have not been heard and would like to be heard on this matter.

The SPEAKER pro tem: The Chair would inquire if there is any further debate on the question: Shall the main question be put now?

All those in favor of the main question being put now will say aye; those opposed, no.

A viva voce vote being doubted,

A division of the House was had.

The monitors reported sixteen in the first division, thirteen in the second division, eighteen in the third division and fourteen in the fourth division.

Mr. HAUGHN (of Bridgton): Mr. Speaker, may I ask for a recount on section four? I question the count given by the Chair.

The SPEAKER pro tem: Will section four, those in favor of having the main question put now please rise and remain standing until the monitors have made and returned the count.

Thereupon, the monitor reported thirteen in section four.

The SPEAKER pro tem: All those opposed to having the main question put now will please rise and remain standing until the monitors have made and returned the count.

Sixty having voted in the affirmative and forty-seven having voted in the negative, the main question was ordered.

The SPEAKER pro tem: The question before the House is on the motion of the gentleman from Bridgton, Mr. Haughn, that Report "B" and New Draft "B", Senate Paper 556, Legislative Document 1505, of the Committee on Public Utilities on Bill "An Act relating to Valuation of Property of Public Utilities for Fixing Rates", Senate Paper 167, Legislative Document 364, be indefinitely postponed.

Mr. HAUGHN: Mr. Speaker I just previously announced that I would like to have a roll call vote for the yeas and nays.

The SPEAKER pro tem: The gentleman from Bridgton, Mr. Haughn, requests a ye and nay vote. The yeas and nays must be taken if one-fifth of the members present desire it. All those desiring that the vote be taken by the yeas and nays will kindly arise and remain standing until the monitors have made and returned the count.

A sufficient number arose.

The SPEAKER pro tem: Obviously more than one-fifth having signified their desire for the yeas and nays to be taken, they are ordered.

For what purpose does the gentleman from Fairfield, Mr. Osborne, arise?

Mr. OSBORNE: Mr. Speaker, to request the Chair to please repeat the main question so everybody will be sure what they are voting on.

The SPEAKER pro tem: The Chair will repeat the main question.

The question before the House is on the motion of the gentleman from Bridgton, Mr. Haughn, that Report "B" and New Draft "B", Senate Paper 556, Legislative Document 1505, of the Committee on Public Utilities on Bill "An Act relating to Valuation of Property of Public Utilities for Fixing Rates", Senate Paper 167, Legislative Document 364, be indefinitely postponed.

All those in favor of indefinite postponement will answer yes when their name is called; all those opposed to the motion for indefinite postponement will answer no.

The Clerk will call the roll.

Roll Call

YEA — Babineau, Beal, Bean, Bernier, Bowie, Briggs, Brown, Baileyville; Browne, Bangor; Carter, Newport; Cates, Charles, Childs, Cianchette, Cole, Cook, Cormier, Cote, Lewiston; Cote, Madison; Couture, Bath; Couture, Lewiston; Coyne, Crockett, Davis, Calais; Dostie, Dudley, Dumais, Dunn, Duquette, Earles, Edgar, Edwards, Elwell, Evans, Flynn, Foss, Foster, Gilmartin, Greenleaf, Hancock, Hatfield, Haughn, Jacques, Jones, Kimball, Knight, Lamb, Latno, Letourneau, Lindsay, MacDonald, Martin, Eagle Lake; Martin, W. Gardiner; McGlaulin, Nadeau, Needham, Pike, Quinn, Rich, Roberts, Brooklin; Roberts, Dexter; Ross, Bath; Ross, Brownville; Roundy, Sanford, Seaward, Shaw, Stanley, Hampden; Stanwood, Storm, Tarbox, Totman, Valley, Walls, Walsh, Walter, Willey, Williams

NAY — Allen, Anderson, Bibber, Blanchard, Bragdon, Brewster, Brockway, Call, Carter, Etna; Caswell, Christie, Curtis, Cyr, Dicker, Fay, Ferguson, Files, Finemore,

Fuller, So. Portland, Getchell, Hanson, Harnden, Henry, Higgins, Hilton, Howard, Jacobs, Jennings, Lawry, Libby, Lord, Mann, McCluskey, Michaud, Olpe, Osborne, Palmeter, Pierce, Potter, Reed, Rogerson, Stanley, Bangor; Stilphen, Thomas, Wade, Wadleigh, Whiting, Winchenpaw, Woodworth.

ABSENT — Albert, Alden, Anthoine, Baird, Courtois, Davis, Westbrook; Denbow, Fuller, China; Gardner, Greene, Jack, Kinch, Madore, Malenfant, Porell, Pullen, Reynolds, Sanborn, Sansoucy, Skolfeld, Soule, Staples, Trafton

Yes 77; No 49; Absent 23.

The SPEAKER pro tem: Seventy-seven having voted in the affirmative, forty-nine having voted in the negative, twenty-three being absent, the motion prevailed and Report "B" and New Draft "B" were indefinitely postponed in non-concurrence.

The Chair recognizes the gentleman from Bridgton, Mr. Haughn.

Mr. HAUGHN: Mr. Speaker, I now move the acceptance of Report "A" and New Draft "A".

The SPEAKER pro tem: The gentleman from Bridgton, Mr. Haughn, moves that Report "A" and New Draft "A" be accepted in non-concurrence.

The Chair recognizes the gentleman from Bangor, Mr. Totman.

Mr. TOTMAN: Mr. Speaker and Members of the House: In concurring with the motion of the gentleman from Bridgton, Mr. Haughn, I would like to state that I had my own personal convictions before listening to the previous debate today but after hearing and seeing some of the speeches which were apparently prepared and I noticed outside of the hall of the House being passed out, my conviction was even more substantiated that I was right.

The SPEAKER pro tem: The Chair recognizes the gentleman from Chelsea, Mr. Allen.

Mr. ALLEN: Mr. Speaker and Members of the House: I felt kind of strongly on this and I have done quite a lot of investigating on my own and I had planned to speak in favor of Report "B" but since that is defeated—

Mr. HAUGHN (of Bridgton): Mr. Speaker, I arise for a point of order.

The SPEAKER pro tem: The gentleman may state his point of order.

Mr. HAUGHN: Mr. Speaker, I question the right of any member of this House to get up and specify as to how he wanted to vote. We have expressed our vote.

The SPEAKER pro tem: The gentleman from Chelsea, Mr. Allen, may proceed. He is in order.

Mr. ALLEN: Mr. Speaker, the motion that I would make now is the indefinite postponement of Report "A" and New Draft "A".

The SPEAKER pro tem: The gentleman from Chelsea, Mr. Allen, moves that Report "A" and New Draft "A" be indefinitely postponed, which is the pending question.

The Chair recognizes the gentleman from Portage Lake, Mr. Cook.

Mr. COOK: Mr. Speaker and Ladies and Gentlemen of the House: Much has been said on this subject and many wild statements have been made. Many of the arguments have been quite complicated. All of the members of your Public Utilities Committee, except those few who of necessity had their decisions made before they arrived here, have spent hours and hours of study on these bills that are before you. Besides listening to all of the testimony presented at the public hearing that lasted a solid 8 hours I have spent many hours listening to the public utility lobbyists and I have sat down and listened to directors and officers of utility corporations. At first it did seem to me like a very complicated and complex problem but I now realize that that was simply because that was just exactly the utility companies' strategy, namely to convince as many as possible of the complexity of this issue. Actually the problem is so simple it is actually elemental. It all boils down to this simple question: "Should public utilities be allowed to earn income on the basis of inflated values of their properties?" It is just that simple. The utilities and their representatives are, quite naturally, insistent that they should, at least to the extent of a major percentage.

Should investors in public utilities be allowed to have income on the basis of inflated values in addition to being in the enviable position of

having a state guaranteed exclusive franchise free of any and all competition and a state guaranteed profit on their net investment? I think not. Surely, if the state is protecting these investors so munificently the very least they can do is forego this unearned plum.

The complexities that exist are not in what is right or what is wrong. The complexities are in the procedure of trying to apply those three controversial words "Current Value Thereof." Now if you indefinitely postpone this Report "A", that is just exactly what you are going back to.

These three words "Current Value Thereof" are interpreted by the court to mean reproduction cost. This means the cost to build something today that was built some time ago. Please consider a dam that was built thirty years ago for 10 million dollars, what would it cost if it were being built today? \$30 million? \$40 million? \$50 million? Do you know or do I know? Of course not. Do so-called experts know? Of course they do not. No two so-called experts can agree. In fact in some rate cases that have been heard one so-called expert has presented a figure twice as big as another so-called expert in the same case. You or I could guess that close. And believe me, these are the best experts that can be hired. That shows how impossible it is to know what current value is. In Central Maine Power Company's last case they paid over \$600,000 to these experts. Who foots the bill? Mr. John Q. Public. That \$600,000 is considered a legitimate expense.

If you did nothing but save that \$600,000 by eliminating "Current Value Thereof" you would be doing a great service to Mr. John Q. Public. But you will be doing much more than that.

I do not want to give you the false impression that by accepting Report "A" that you will automatically reduce the rates now in existence, high as they may be for the little fellows, such will not be the case, but you will be eliminating the granting of many millions of dollars of plums to utility companies in the future.

There have been statements made that the utility rates in Maine are

lower than in the other five New England States. Those that have made such statements are correct as far as large industrial users are concerned but they are dead wrong as far as the small home consumer is concerned and let me prove that and this is figured even before Central Maine got its last plum.

I have before me here a list that includes all power companies in New England that have 20,000 customers or more and what their rates were for a specific amount of power for one month, under the then effective rates of January 1954. This list numbers 35 companies. For users of 25 kilowatts, only 3 out of 35 companies charged more than Bangor Hydro Electric. In other words, they are fourth highest on the list of 35, sixth position is held by Maine Public Service and seventh by Central Maine Power Co.

For the users of 40 kilowatt hours only two out of the 35 companies charged more than Bangor Hydro. They are third in this list of 35. Maine Public Service is just behind in fifth position and the Central Maine Power again in seventh position.

So do not let anyone tell you that the small home consumer of Maine is paying less than those in the rest of New England as that is just not the truth. They are paying just about the highest. It is almost time we thought of his welfare instead of passing out unwarranted plums to the utility companies. No other state in New England passes out these plums. Why should we? Is it because our small people are so much richer than those in the other states? Of course not. It is because the Utilities have been able to exert a stronger influence on our laws. Let us call a halt to this plundering of the people.

I wish to read a paragraph from an article, *THE DECAY OF STATE GOVERNMENT* by Richard L. Newburger in the October 1953 issue of *Harpers*, he states: "I have sat in the Senate of my state listening to Senators who were lawyers for creameries arguing against low milk prices, and to men who were writing out life insurance policies for timber barons pleading for a low ceiling on income taxes. A Senator who represented small loan companies

felt that 36 per cent interest was not necessarily a usurious rate. Senators doubling as attorneys for utility corporations could discern no sound reason why a power company should be denied permission to pour concrete across a mountain stream famous for fly-fishing."

This may explain to you, to a large extent the amazing vote that took place last Friday.

Now, on this matter let us not have a repetition of the "ramming" of yesterday. And I get the word "ram" from the headlines in today's paper.

I have heard our party leaders bemoan the fact that all of the press is against us. Should not that cause them to stop and think that where the papers are unanimously against them that maybe they might be on the wrong track? Now some of us have been romanced by being promised a place on the Legislative Research Committee and some of us have been threatened that the powers that be will come into our districts and see that we are defeated in the next election and some like myself have been threatened that legislation we are interested in will be killed.

But let us be men and vote the way we believe. I pray that for once we will vote for the people and not for the powers that be or the special interests they represent.

I urge you to support Report "A".

The SPEAKER pro tem: The Chair recognizes the gentleman from Portland, Mr. McGlaufflin.

Mr. McGLAUFFLIN: Mr. Speaker and Members of the House: I think the two gentlemen, the gentleman from South Portland, Mr. Fuller, and the gentleman from Kennebunkport, Mr. Bibber, missed the point entirely. I have not heard any discussion here questioning our rates or whether we pay too much or too little until they came on the scene. The question that we are trying to work out here is not that we are going to get lower rates. It is not that the rate is not fair at the present time, or unfair. The question is as to the method of determining what a fair rate is and it is of tremendous importance for the future. What has gone over the dam has gone and is not likely to be changed.

Now, do not get confused that this bill should not pass because you have got fair rates now. The question is whether we are going to give the public utilities the opportunity to figure out what is a fair rate without their being subject to being upset by the Supreme Court when they never can know whether they are going to guess in a manner to please that court or not.

If you are going to go on the basis that some of the members are arguing today, I will ask you what is the good of the Commission at all? Why not get rid of the Commission and let the Supreme Court set the rates?

The SPEAKER pro tem: The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker and Members of the House: I had no opportunity for rebuttal under the circumstances so I am speaking on Report "A". I am undetermined as just how to take the comments of the good gentleman from Portland, Mr. McGlaufflin, in his criticism of the present law because that law was passed as the result of the studies of the Judiciary Committee of which he was a member the last time and he helped in the preparation of it. - - -

Mr. MCGLAUFLIN: Which I regret, Mr. Speaker. (Laughter)

The SPEAKER pro tem: The House will be in order.

Mr. OSBORNE (resuming): Now I want to state, I can only speak for myself, that as a member of the present Public Utilities Committee I am under no obligation to any utility or anyone else concerning this matter. I mean that sincerely. I have had no hand-out speeches. I have prepared my own, I always do.

I do wish to correct the fact that current value and reproduction cost have been bandied around here as one and the same thing. They are not one and the same thing. I believe I have a paper here, it is on the loose, on the floor, I would like to quote a court definition of current value. "Current value in and of itself reflects depreciation." Now, obviously, reproduction cost does not reflect depreciation. I would also like to point out to you that there are not 33 states which are using prudent investment as a method for

determining valuation. I quote from the Federal Power Commission Report of 1954 on state commission jurisdiction and regulation of electric and gas utilities and I believe it is authentic. Only 9 states use prudent investment as the method of determination. Those 9 states being Arkansas, Georgia, Louisiana, New Jersey, North Dakota, South Dakota, Wisconsin and Wyoming.

Now there has been reference to our surrounding New England States. I will quote from this book the method of valuation used in the nearest bordering states to the State of Maine in New England. Massachusetts uses prudent investment, New Hampshire uses all elements, Vermont uses original cost, none of them except Massachusetts use prudent investment. I am quoting from the book put out by the Federal Power Commission.

Mark my words and remember what I say because I feel that I am correct, the passage of Report "A" will not preclude future appeals to the court and also passage of Report "A" cannot, under the circumstances, result in anything except keeping the present law as it is.

The SPEAKER pro tem: The Chair recognizes the gentleman from Waterville, Mr. Bernier.

Mr. BERNIER: Mr. Speaker, Ladies and Gentlemen of the House: I hope that this issue is not talked to death, however, in response to the gentleman from Fairfield, Mr. Osborne, who stated that current value is not the same or identical with reproduction cost, I hate to be so harsh but the gentleman could not be "wronger". I did not bring legal dictionaries here but had he taken the trouble to just merely look it up in any legal dictionary, I think he would have found out that they are identical in result. You will find slightly different definitions of them, as you will find slightly different definitions of the word "precision" in Webster and in another type of dictionary. However, they are identical essentially.

Secondly, there are 33 states which have rate bases determined by original cost or prudent investment, and I would like to point out to you that prudent investment is merely original cost minus unbusinesslike dealings or investments and

therefore that it is a harsher method of valuation than is original cost.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bridgton, Mr. Haughn.

Mr. HAUGHN: Mr. Speaker and Members of the House: I am very happy to hear the remarks of the gentleman from Bangor, Mr. Tottman, because I will concur with his statements. It appears to me, with all due respect to the gentleman from South Portland, Mr. Fuller, and the gentleman from Kennebunkport, Mr. Bibber, that they were able to give replies to things that they had not even heard yet. I think that was very coincidental.

I have seen these papers passed and distributed which were prepared by others, although they may deny these charges, but nevertheless I think that if I cannot come in here on my own and speak on my own and after hearing eight hours of session of full testimony which they did not hear, then I do not think I would reply or give any replies whatsoever.

And I would like to state to bear out the facts of the gentleman from Portage Lake, Mr. Cook, that I too at my place, which is known as my employment, was tried to be discharged from my job through pressure from utilities, not knowing which one called but somebody representing utilities did, but they were kind of misled because it happened to be my own business. Therefore they could not get me discharged.

Now they have tried to make the same effort against the telephone employees, and if this body of men who I think have wisdom and intelligence will be allowed to be duressed in their vote or thinking, then I think it is time that all of us be replaced. And I think now that when you vote for Report "A" and vote down this motion that is now on the floor, then I think you are doing a public service.

The SPEAKER pro tem: The Chair recognizes the gentleman from Warren, Mr. McCluskey.

Mr. McCLUSKEY: Mr. Speaker and Members of the House: I have referred back to the original L. D. 364 and read that and re-read it, and read this 1504 and 1505, and I would like to say for the record

that it contrasts to what Mr. Haughn, the gentleman from Bridgton, says, in that the Legislature has been extensively lobbied. Somehow or other they missed me. So I have only my own judgment to go on and the more I listen to these gentlemen the more confused I get and I think that the problem is a little too big for us at the moment and I think that this other report should have indefinite postponement, the same as report "B".

The SPEAKER pro tem: The Chair recognizes the gentleman from Hampden, Mr. Stanley.

Mr. STANLEY: Mr. Speaker and Members of the House: I, too, want to concur with my friend, the gentleman from Bangor, Mr. Tottman. I was practically ready to vote for the "B" report but after hearing all of those canned speeches, I became so angry that I changed my mind completely. I know these speeches are being passed out because I was offered three myself, one of the three. I hope that the motion to indefinitely postpone does not prevail.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bangor, Mr. Quinn.

Mr. QUINN: Mr. Speaker, we have had a lot of debate here all the afternoon and I think we are ready to vote on the previous question and I hope the House goes along and sustains Report "A" which is for the best interests of the people of Maine. I move the previous question.

The SPEAKER pro tem: The gentleman from Bangor, Mr. Quinn, moves the previous question. In order for the Chair to entertain the motion for the previous question, it requires the consent of one-third of the members present.

All those in favor of the Chair entertaining the motion for the previous question will rise and stand in their places until the monitors have made and returned the count,

A sufficient number arose.

The SPEAKER pro tem: Obviously more than one-third of the members present having arisen, the motion for the previous question is entertained.

The question now before the House is: Shall the main question

be put now? All those in favor will say aye; those opposed, no.

A viva voce vote being taken, the main question was ordered.

The SPEAKER pro tem: For what purpose does the gentleman from Bridgton, Mr. Haughn arise?

Mr. HAUGHN: Mr. Speaker, to ask for another roll call vote on this indefinite postponement.

The SPEAKER pro tem: The gentleman from Bridgton, Mr. Haughn, has requested a ye and nay vote. The yeas and nays must be taken if one-fifth of the members present desire it. All those desiring that the vote be taken by the yeas and nays will kindly rise and remain standing until the monitors have made and returned the count.

An insufficient number arose.

The SPEAKER pro tem: Obviously less than one-fifth having arisen the yeas and nays are not desired.

Mr. MacDONALD (of Rumford): Mr. Speaker, I think the people misunderstood in rising for the roll call. Will you state it again?

The SPEAKER pro tem: The Chair will restate.

The question before the House is on the motion of the gentleman from Chelsea, Mr. Allen, that Report "A" and New Draft "A" be indefinitely postponed.

For what purpose does the gentleman from Bridgton, Mr. Haughn, arise?

Mr. HAUGHN: Mr. Speaker, to ask for a vote by division when the vote is so taken.

The SPEAKER pro tem: The gentleman from Bridgton, Mr. Haughn, has requested a division.

All those in favor of the indefinite postponement of Report "A" and New Draft "A" will please rise and remain standing until the monitors have made and returned the count.

A division of the House was had.

Twenty-four having voted in the affirmative and seventy-six having voted in the negative, the motion did not prevail.

The SPEAKER pro tem: The question now before the House is on the motion of the gentleman from Bridgton, Mr. Haughn, that Report "A" reporting "Ought to pass" in New Draft "A", Senate Paper 555, Legislative Document 1504, of the Committee on Public Utilities on

Bill "An Act relating to Valuation of Property of Public Utilities for Fixing Rates", Senate Paper 167, Legislative Document 364, be accepted in non-concurrence.

Is this the pleasure of the House?

The motion prevailed.

Thereupon, New Draft "A" was given its two several readings.

Thereupon, the Bill was assigned for third reading tomorrow.

The SPEAKER pro tem: For what purpose does the gentleman from Bridgton, Mr. Haughn, arise?

Mr. HAUGHN: Mr. Speaker, I was going to ask that out of order and under suspension of the rules that the Bill now be given its third reading and be sent to the Senate forthwith.

The SPEAKER pro tem: The Chair would advise the gentleman from Bridgton, Mr. Haughn, that the Senate has adjourned. Does the gentleman withdraw his motion?

Mr. HAUGHN: Mr. Speaker, I now withdraw my motion as the Senate has now adjourned.

The SPEAKER pro tem: For what purpose does the gentleman from Bridgton, Mr. Haughn, arise?

Mr. HAUGHN: Mr. Speaker, I find that I still have the privilege of having the third reading and have it passed to be engrossed. Is that correct? That is what I intended to have.

The SPEAKER pro tem: The Chair will state that the gentleman may move to suspend the rules in order that the Bill may be given its third reading at this time.

Mr. HAUGHN: Mr. Speaker, I so move.

The SPEAKER pro tem: The gentleman from Bridgton, Mr. Haughn, moves that the rules be suspended and the Bill be given its third reading at this time. A two-thirds vote of those present in the House is necessary.

All those in favor will say aye; those opposed, no.

A viva voce vote being taken, the motion prevailed.

Thereupon, under suspension of the rules, the Bill was given its third reading, passed to be engrossed in non-concurrence and sent up for concurrence.

The SPEAKER pro tem: The Chair lays before the House the second item on today's Supplemental Calendar, Bill "An Act relating to Fees for Motor Vehicle Inspections", Senate Paper 235, Legislative Document 571, tabled earlier in today's session by the gentleman from Fairfield, Mr. Osborne, pending the motion of the gentleman Bangor, Mr. Quinn, to recede and concur. (In Senate Engrossed as amended by Committee Amendment "A" and Senate Amendment "A") (Mr. Osborne of Fairfield moved that the House adhere)

The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker and Members of the House:

(Off Record Remarks)

On the record, I owe the gentleman from Bangor Mr. Totman, an apology. In searching back, I find that he did not move indefinite postponement of L. D. 571. He was only gunning for my amendment and moved indefinite postponement of that. Another gentleman moved indefinite postponement of the entire Bill. I now yield to the gentleman from Bangor, Mr. Quinn.

The SPEAKER pro tem: The Chair would state that the gentleman may not yield but the Chair will recognize the gentleman from Bangor, Mr. Quinn.

Mr. QUINN: Mr. Speaker, I believe the House pretty well understands this bill now and I understand that there is an amendment to be put on in the House. So, that being the case, to bring it back to the 50 cents. That being the case, I would like to withdraw my motion made yesterday to recede and concur. I would like to have the House give me that privilege.

The SPEAKER pro tem: The gentleman from Bangor, Mr. Quinn, asks to withdraw his motion. Is this the pleasure of the House?

The request was granted.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: I move now —

The SPEAKER pro tem: Will the gentleman kindly defer. The question before the House at the present time is the motion to adhere

made by the gentleman from Fairfield, Mr. Osborne.

The Chair recognizes the gentleman from Fairfield, Mr. Osborne.

Mr. OSBORNE: Mr. Speaker, I withdraw my motion to adhere.

The SPEAKER pro tem: The gentleman from Fairfield, Mr. Osborne, asks that his motion to adhere be withdrawn. Is this the pleasure of the House?

The request was granted.

The SPEAKER pro tem: The Chair now recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: I believe that it is in order now to move that we recede in order to get back to reconsideration. If so, I move that we recede.

The SPEAKER pro tem: The gentleman from Bridgewater, Mr. Finemore, moves that the House recede from its action of April 27 whereby the Bill was indefinitely postponed. Is this the pleasure of the House?

All those in favor will please say aye; those opposed, no.

A viva voce vote being taken, the motion prevailed.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: I move now that we reconsider our action whereby House Amendment "E", filing number 319, was adopted.

The SPEAKER pro tem: The Chair understands that the gentleman from Bridgewater, Mr. Finemore, moves that the House recede from its action whereby House Amendment "E" was adopted on April 22. Is this the pleasure of the House?

The motion prevailed.

Thereupon, on further motion of the same gentleman, House Amendment "E" was indefinitely postponed.

The SPEAKER pro tem: The Chair recognizes the gentleman from Bridgewater, Mr. Finemore.

Mr. FINEMORE: Mr. Speaker and Members of the House: I present House Amendment "F" and move its adoption and I would like to say here, ladies and gentlemen of the House, this House Amendment "F" puts this Bill back to the

original 50 cent inspection and 5 cents to go to the State the same as it has been for the last several years, and all it does is save the other part of the bill. And if the House moves to adopt House Amendment "F", I move that the bill pass to be engrossed as amended in non-concurrence.

The SPEAKER pro tem: The gentleman from Bridgewater, Mr. Finemore, offers House Amendment "F" and moves its adoption. The Clerk will read the amendment.

House Amendment "F" was read by the Clerk as follows:

HOUSE AMENDMENT "F" to S. P. 235, L. D. 571, Bill "An Act relating to Fees for Motor Vehicle Inspections."

Amend said Bill by striking out the Title and inserting in place thereof the following Title: 'An Act relating to Motor Vehicle Inspections.'

Further amend said Bill by striking out the underlined abbreviation and figure "Sec. 1." at the beginning of the 1st line thereof.

Further amend said Bill by striking out the 2nd sentence of the 4th paragraph and inserting in place thereof the following sentence: 'These shall be furnished by the office of the Secretary of State at 5c each.'

Further amend said Bill by striking out all of Section 2.

House Amendment "F" was adopted and the Bill was passed to be engrossed as amended by Committee Amendment "A" and House Amendment "F" in non-concurrence and sent up for concurrence.

At this point, Speaker Trafton returned to the rostrum.

Thereupon, the Sergeant-at-Arms conducted the gentleman from Winthrop, Mr. Maxwell, to his seat on the floor, amid the applause of the House and Speaker Trafton resumed the Chair.

The SPEAKER: The Chair wishes to thank the gentleman from Winthrop, Mr. Maxwell, for taking over as Speaker pro tem in the midst of debate and suggests the fact that he did so take over be entered as a matter of record in the journal and feels that he should

be complimented for doing a fine job under trying circumstances.

The SPEAKER: The Chair lays before the House the third tabled this morning and assigned matter, House Report "Ought to pass" in New Draft, House Paper 1245, Legislative Document 1538 of the Committee on Transportation on Bill "An Act relating to Traffic Officers at Drive-in Theaters", House Paper 1114, Legislative Document 1304, tabled this morning by the gentleman from Kennebunkport, Mr. Bibber, pending acceptance.

Thereupon, on motion of Mr. Edgar of Bar Harbor, the "Ought to pass" in New Draft Report was accepted.

The New Draft was then given its two several readings and assigned for third reading tomorrow.

The SPEAKER: The Chair lays before the House the fourth tabled this morning and assigned matter, Bill "An Act relating to Medical Services Under the Workmen's Compensation Act", Senate Paper 560, Legislative Document 1516, tabled by the gentleman from Bath, Mr. Couture, pending the motion of the gentleman from Greenville, Mr. Anderson, to indefinitely postpone.

The Chair recognizes the gentleman from Bath, Mr. Ross.

Mr. ROSS: Mr. Speaker and Members of the House: This bill was tabled this morning by my colleague the gentleman from Bath, Mr. Couture, because I was carelessly out of the House during the third reading.

I had not expected further debate although I should realize that by this time this august body sometimes changes its mind overnight. We might term this anti-industry afternoon, I guess.

This is the "Doctor of your choice" bill under workmen's compensation. I mentioned all of the facts yesterday. To me, it still just seems fair to the employee to let him choose a doctor of his choice. Industry is opposed to this. They are opposed not only because they maintain that their costs will increase but they say that men, if they are left to their own discretion to choose their doctor, might choose

a doctor that would not be proper and that their treatment would not be adequate.

In opposition to these views, I maintain that I still believe that 90 per cent of the employees would use the company doctor and those who used the other ten per cent I think would have safeguards in the law as it is written. The employer will pay only the reasonable costs that are approved by the Commission and if the Commission finds that the treatment given to the employee is not adequate, then they can order a change of physician and at this time I certainly hope that the motion of the gentleman from Greenville, Mr. Anderson, to indefinitely postpone does not prevail.

The SPEAKER: The Chair recognizes the gentleman from Greenville, Mr. Anderson.

Mr. ANDERSON: Mr. Speaker and Members of the House: This is about the fifth time that I have heard this matter discussed. And I might say that on all five occasions have I been opposed to it. The gist of the whole thing is in one sentence and one sentence alone. It says the employee may select a physician other than the one provided by the employer. Now in what little experience I have had in accidents I think perhaps I may be permitted to say that I know how a report is made, I know the requirements of the first report of injury and I know there is a provision, one of the questions on the report is this: Do you think the accident questionable? You may either answer "yes" or "no" and that is for the individual who is preparing the report.

Now what happens when a good many of the so-called employees of the firm by which they are employed go to the doctor and say that they have been injured on the job. The first thing that we know about the accident is that we get a bill from an attending physician and that is the very first thing we know about it. The next thing that comes to my attention is a request for a first report of injury. I vividly recall one: A man decided to go home for the week end. He got into a fight with his wife and she attempted to use a stick of good fire wood and he immediately put his hand up to pro-

tect himself but the fire wood was still coming in his direction and as a result, two fingers were broken. He immediately went to a doctor and said that he was injured on the job. The doctor was not the company physician, nor was he necessarily one that had been approved by the company; however, had it been a legitimate injury, I am very sure that the accident would have been approved. We were fortunate in that the clerk who was to have prepared the first report of injury was quite familiar with the case and when he did make out the report of injury he marked the question: "Do you think the case questionable?" "Yes." We certainly had quite some time before we disposed of that case.

Now there is one other feature about this proposition that I do not think has been discussed. At least not fully. For instance, one of the larger concerns in this State provides a rather elaborate system with a medical station, a full-time doctor, and two first aid rooms with registered nurses in attendance around the clock. I know that that happens in more than one of the larger manufacturers in this State. But this is one that I do know about myself. And the services cost the company about \$50,000.00 a year and I think that is a rather conservative figure. There are many of our industries which have the same facilities and probably they have a much more elaborate outlay than this \$50,000.00 project. I think it would be rather small at \$50,000.00. And it is expected, reasonably I suggest, that the companies would not continue to maintain these expensive facilities and I cannot for the life of me see why they would if their employees were permitted, as this bill would allow, to select their own doctors.

This proposal, if enacted, would, in the long run, in my opinion, be a detriment, rather than an advantage to injured employees. By and large, these employees are now getting the best medical attention and treatment available in the State. When necessary, and not infrequently, they are sent out of the State by the employer for specialized care and surgery. Obviously, it is to everyone's advantage — the employer,

the employee, and the insurance companies — that the injured employee be cured and rehabilitated and put back to work as soon as possible. Therefore the type and quality of medical treatment they receive is very important.

You will be interested to know that under the law the employer is responsible for the medical expenses only for the first 30 days following the accident and not over a total of \$100. Anything over and above that time and amount must, legally, be approved by the Industrial Accident Commission. As a practical matter, however, this limitation is seldom, if ever, invoked by the employers or their insurers. The reason is, of course, that they are in a position to know, because the doctor provided by them in treating the patient, the employee needs the additional treatment, and it is provided as a matter of course. In many cases the amount expended for hospital and medical care is larger than the amount paid for the lost time from work. Now, if, as proposed by this bill, the employee were treated by a doctor of his own selection, the tendency would be to question all medical expenses after 30 days or over \$100, since the employer would be out of direct touch with the case and with the necessities.

Another, and very important aspect of this proposal, which would result in a tremendous disadvantage to the injured employees involved involves the matter of the agreements. As you may know, under the present law, the large percentage of claims are settled by agreements, which have to be approved by the Commissioner of Labor. A very small percentage of cases has to be tried before the Commission, and the one I spoke of at the outset was one of those cases. One of the chief reasons that the cases are disposed of by agreements is that the employer has the full and complete information relative to the medical aspects of the case and therefore knows that the employee is actually unable to work. And in connection with this I might say that when an employee returns to work the second report of injury must be made and it must be made

on the day that he returns to work.

Now, if the employee were being treated by a doctor of his own choice, the medical information would not be readily available to the employer and that is only reasonable it would not. The tendency therefore would be not to enter agreements but to tell the employee to file a petition and let the Commission hear and decide the case. This would slow up the payments to the injured employee, perhaps for weeks or months. When he needs the money most, for the support of himself and family, it would not be available.

So, taking all the aspects into consideration, it seems to me that the enactment of this bill will be a disfavor and not a benefit to the laboring people of this State.

The SPEAKER: The pending motion is the motion of the gentleman from Greenville, Mr. Anderson, to indefinitely postpone.

The Chair recognizes the gentleman from Mechanic Falls, Mr. Foster.

Mr. FOSTER: Mr. Speaker, I will be very brief, I assure you. There is one aspect of this bill I think that has been completely overlooked and that is what is the province of the Industrial Accident Commission in cases of this kind? Now on these false or fraudulent claims, a person before he is entitled to recover, he must file a petition to the Industrial Accident Commission, he must allege and show that the accident was caused in the course of his employment and support and substantiate the treatment in his loss of time and all.

Now, the people that have had experience before the Industrial Accident Commission know that that tribunal, that body is one of the most exacting ones we have in the State of Maine as far as getting evidence. We think of the employer, we just call him an employer, we should be more realistic perhaps and practical and use that word "employer" synonymous with insurance carrier. Most of the cases in the experience of law offices we know that it is the insurance carriers, the insurance adjusters, those are the ones who know what is being done for insured injured and

they do not lose any time in getting there. I think they are experts at it and they are becoming more so every day.

Now, there is another phase of this thing I wish you would consider and that is this is a day of specialization as far as the medical men are concerned. We have our heart specialists, we have our orthopedic surgeons and in their line and in their field, they have become experts. Now you and I will all agree that there are no two industrial accidents the same. You do not get the same injury, the resulting complications are never the same and there are times when any injured person and the victim in this case ought to be permitted to go to a doctor. If he has a head injury, he ought to go to perhaps a brain surgeon. Or if he has got an injury or something in his eye, he ought to go to an eye doctor, or if he has a broken limb, it ought to be an orthopedic surgeon and there is no one doctor in any small town or in any industrial plant that can do all of these things. They do not even pretend to be able to do all of these things. I think that the victim should be given some consideration. I think that industry has had a great show, the insurance carrier, as we shall call him, and I think that we should give a little more consideration to the injured.

The SPEAKER: The Chair recognizes the gentleman from Lewiston, Mr. Couture.

Mr. COUTURE: Mr. Speaker and Members of the House: I am opposing this indefinite postponement motion. I for one received an injury at one time working for a contractor on a dislocated shoulder by removing a cement slab on heavy construction. I was sent to their own doctor and was treated for about a month, was told to go back to work that I was all right, and I asked for my own private doctor in this case and never could get it. I could under my own expenses and own responsibility, so I refused to go to work, and then the workmen's compensation that I was talked into and I appealed to the Commission, had a hearing and lost the hearing and my shoulder was still bad and

I was not in order to go to work, so I went to my own private doctor, went through x-rays and he declared that the dislocated shoulder that happened then had a torn tissue and the only way possibly to remedy this was to go through an operation. I did not get around to having the operation for a while so it got well enough so I tried to get back to work. I did go back to work, and the same thing happened two weeks afterwards, so the second time it so happens in Wiscasset working on the generating plants they had built over there so they sent me to a doctor in Wiscasset. I explained the whole thing to the doctor in Wiscasset so they left me on the workmen's compensation for a period of four to six weeks if I can remember right, and then the insurance company sent me back to the same doctor that said I was all right to go to work and made me lose it the first time. So what happens I still lost it the third time. And at this time now I have to go through an operation for this shoulder and where it happened first it was in Woolworth's Store on Lisbon Street, the construction and the contractor over there was Mr. Brown from Portland. The Commission still has that on record, I was down there afterwards but there is nothing they can do about it, so now I hope the House relies on one of these cases that I have had. Also I am crippled on one hand here this finger under the same case. I certainly am against the motion of indefinite postponement, because I had the experience of it.

The SPEAKER: The Chair recognizes the gentleman from Hanover, Mr. Ferguson.

Mr. FERGUSON: Mr. Speaker and Members of the House: I consider this one of the worst bills we have had before us this season from the workmen's standpoint. The larger companies in the state furnish a full time doctor, nurses on 24 hour duty, with first aid facilities. Not only doctors of the local level, but if they cannot take care of the situation, they generally call in specialists.

I know the company that I work for in many, many cases where if

an employee gets injured that an ambulance is rushed in and take him to Portland and sometimes to Boston. If they are able to take care of the case at the local level they are sent to the hospital there and kept there until they are ready to move about, then sent to a rehabilitation center in Massachusetts in Boston.

I think most of the larger companies are doing it. Of course some of the smaller companies cannot afford a full time doctor, but I believe that the employers are interested in the welfare of their employees and always try to get the best medical treatment available.

I do not believe we should penalize the workmen all over the state for a condition, as I understand, exists only in one location, perhaps one city in the whole State of Maine.

It would be particularly bad to the small contractors who employ laborers on part time such as woodmen and farmers. Some of these people come from Canada. Under this bill, if it became a law, they could go back to Canada, be treated by a doctor there, and send the bill to the employer in this state. Still the employer would have to pay. What would happen, a good many of your employees now covered under Workmen's Compensation would not be covered.

I certainly hope that this House will go along with the gentleman from Greenville, Mr. Anderson, for an indefinite postponement of this bill.

The SPEAKER: The Chair recognizes the gentleman from Friendship, Mr. Winchenpaw.

Mr. WINCHENPAW: Mr. Speaker and Members of the House: I feel perhaps that I should say a word or so because this bill was before our committee and I would like to put the idea across in this manner. Maybe we have heard from major industries and that maybe this bill was meant to help some of the minor industries, if that is the right term to use, and I feel that this would probably be a pretty good bill for the working man. We gave it considerable thought in the committee, it has been re-written in a new draft. This is a bill that is used in Massachusetts right now,

and I can see that it would do no harm. And as far as these bills being presented to the companies, I might say that I imagine the most of those companies have a waste basket like I have and if I get any undesirable bills they always go into the waste basket.

The SPEAKER: The Chair recognizes the gentleman from Gouldsboro, Mr. Tarbox.

Mr. TARBOX: Mr. Speaker and Ladies and Gentlemen of the House: I operate a sardine plant and we carry insurance. Our employees are allowed to go to any doctor they choose and the insurance company pays their fee and also their transportation to and from any point.

The SPEAKER: The Chair recognizes the gentleman from Enfield, Mr. Dudley.

Mr. DUDLEY: Mr. Speaker and Members of the House: I employ quite a few people myself and I would not want to begrudge any of my men any doctor that they wanted. I also should not want a doctor cutting on me that I did not want. I would like to choose the man who was going to do the cutting, and I believe that the employees working for me are entitled to the same choice; therefore, I hope that motion of my good friend Mr. Anderson, the gentleman from Greenville, does not prevail.

The SPEAKER: Is the House ready for the question?

The question before the House is on the motion of the gentleman from Greenville, Mr. Anderson, that Bill "An Act relating to Medical Services Under the Workmen's Compensation Act", Senate Paper 560, Legislative Document 1516, be indefinitely postponed in concurrence. Is this the pleasure of the House?

As many as are in favor will kindly signify by saying aye; those opposed, no.

A viva voce vote being doubted,

A division of the House was had.

Forty-one having voted in the affirmative and fifty-five having voted in the negative, the motion did not prevail.

Thereupon, on motion of Mr. Ross of Bath, the Bill was passed to be

engrossed in non-concurrence and sent up for concurrence.

The SPEAKER: The Clerk will read any notices.

On motion of Mr. Childs of Portland,

Adjourned until eight-thirty o'clock tomorrow morning, Eastern Standard Time.