

MAINE STATE LEGISLATURE

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CHAPTER 211
RECORDS AND REPORTS

Sec.

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2203. Annual report.

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§ 2201. Handling and use

The following provisions apply to municipal records:

1. Omissions or errors corrected. When omissions or errors exist in municipal or school district records, they shall be corrected under oath by the person whose duty it was to make them correctly, whether or not he remains in office.

A. If an original town meeting warrant is lost or destroyed, the return may be made or amended on a copy of it.

2. Safe or vault for preservation. Each municipality shall provide a fireproof safe or vault for the preservation of all completed record books.

A. When a record book is completed, the clerk shall deposit it in the safe or vault where it shall be kept, except when required for use.

3. Attestation. The records of the clerk may be attested by volume. Each document is sufficiently attested when the volume in which it is recorded bears the attestation with the written signature of the clerk.

R.S.1954, c. 91, §§ 10, 171, 174; 1957, c. 405, § 1.

§ 2202. Preservation

The old records of any municipality which in the opinion of the municipal officers are in danger of being rendered valueless because of the ravages of time or which have no permanent value to the municipality may be disposed of subject to the following conditions:

1. Disposition. The municipal officers may dispose of old records as provided when so authorized by the legislative body. Authority once given shall be deemed continuing.

2. Committee to review. The municipal officers together with the clerk and treasurer shall constitute a committee to review such municipal records as may be disposed of, shall carry out such disposition and shall file due certificate thereof which shall be recorded by the municipal clerk. The certificate shall state the type of record, the number of records, the method of disposition and the date of each such disposition.

3. List of those to be disposed. The following municipal records may be disposed of as provided:

	Statutory Period of Retention	Disposition
A. Municipal officers' and treasurer's records		
1. Ledger and journal entry record	7 yrs.	Microfilm
2. Checks and bills	6 yrs.	Destroy
3. Vouchers and treasurer's receipts	6 yrs.	Destroy
4. Treasurer's warrants	6 yrs.	Destroy
5. Distribution record	20 yrs.	Microfilm
6. Payrolls	6 yrs.	Destroy
7. Tax lien records of treasurer	10 yrs.	Destroy
8. Minutes of selectmen's meetings	20 yrs.	Microfilm
B. Tax collector's records		
1. Commitment, regular and supplemental	20 yrs.	Microfilm
2. Cash sheets	6 yrs.	Destroy
3. Excise tax records	3 yrs.	Destroy
4. Tax collector's settlement	20 yrs.	Microfilm
C. Assessors' records		
1. Valuation book	20 yrs.	Microfilm
2. Tax exemption records	20 yrs.	Microfilm
3. Abatement records	20 yrs.	Microfilm
D. Town clerk's records		
1. Town meeting and council records	20 yrs.	Microfilm

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| 2. Security titles for personal property (chattel mortgages, conditional sales, etc.) | 10 years or 5 years after the maturity of the instrument, whichever is greater | Destroy |
| 3. Dog licenses | 3 yrs. | Destroy |
| 4. Oath books | | |
| (a) If oath books are not kept "forms of oaths given or taken" shall be preserved or microfilmed after 20 years. | 20 yrs. | Microfilm |
| (b) If oath books are kept "forms of oaths given or taken" may be destroyed after 20 years. | 20 yrs. | Destroy |

1963, c. 203

4. Microfilming. Records disposed of by microfilming shall be accomplished by the production of 2 positive films, one to be retained by the municipality in a fireproof container and properly labeled to show the contents, the other to be certified to the county for permanent storage. Records that have been microfilmed may be retained, destroyed or otherwise disposed of as the municipal officers shall determine.

5. Valuation books prior to 1900. Valuation books prior to the year 1900 need not be microfilmed or retained.

6. Records prior to 1900. Town meeting records and city council records prior to the year 1900 need not be microfilmed unless legible, but such records shall be carefully preserved.

1959, c. 228; 1963, c. 203.

§ 2203. Annual report

The officers of each municipality shall publish annually a complete report subject to the following provisions:

1. Paper. It shall be printed on paper of at least 50 pound basis weight and bound not less than 6 inches wide by 9 inches long nor more than 8½ inches wide by 11 inches long.

2. Record of financial transactions. It shall contain a record of all financial transactions of the municipality during the last municipal year, including an itemized list of receipts and disbursements indicating to whom and for what purpose each amount was paid.

A. A municipality may waive the printing in its annual report of the itemized list of receipts and disbursements which is effective until revoked.

3. Statement of assets and liabilities; delinquent taxpayers. It shall contain a detailed statement of the assets and liabilities of the municipality including a list of all delinquent taxpayers and the amount due from each.

4. Postaudit report. It shall contain the statement that the complete postaudit report for the latest municipal year is on file at the municipal office and the following excerpts from that report:

A. Name and address of the auditor.

B. Auditor's comments and suggestions for improving the financial administration.

C. Comparative balance sheet.

D. Statement of departmental operations.

1963, c. 163, § 2.

5. Names of those receiving pauper assistance. The names of persons receiving pauper assistance may not be printed unless a municipality at its annual meeting votes to include them in its next annual report.

6. Copies for distribution. Copies of the report shall be deposited in the municipal office, or a convenient place of business, for distribution to the voters at least 3 days before the annual meeting.

7. Copies open for inspection. Copies of the report and all municipal records shall be kept in the municipal office, or in the office of the clerk, and shall be open to the inspection of voters during usual business hours.

If any municipal official refuses or neglects to perform any duty required by this section, he shall be punished by a fine of \$50 for each offense.

R.S.1954, c. 91, § 83; 1957, c. 405, § 1; 1963, c. 163, § 2.

§ 2204. Reports by sworn officials

A municipal official who has been sworn to the faithful performance of his duty need not swear to any report, account or statement to be filed with any of the state departments.

R.S.1954, c. 91, § 42; 1957, c. 405, § 1.