

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

SECOND REGULAR SESSION-2002

Legislative Document

No. 1854

S.P. 663

In Senate, December 13, 2001

**Resolve, to Validate the Assessment, Commitment and Tax Collection of
the Town of Wells for the Fiscal Year 2001.**

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.
Received by the Secretary of the Senate on December 13, 2001. Referred to the Committee
on State and Local Government and ordered printed pursuant to Joint Rule 308.2

A handwritten signature in cursive script that reads "Pamela L. Cahill".

PAMELA L. CAHILL
Secretary of the Senate

Presented by Senator CARPENTER of York.
Cosponsored by Representative COLLINS of Wells and
President BENNETT of Oxford, Senator DAVIS of Piscataquis, President Pro Tempore
MICHAUD of Penobscot, Senators: O'GARA of Cumberland, WOODCOCK of Franklin,
Representatives: BOWLES of Sanford, BRUNO of Raymond, SCHNEIDER of Durham.

2 **Emergency preamble.** Whereas, Acts and resolves of the
Legislature do not become effective until 90 days after
adjournment unless enacted as emergencies; and

4
6 **Whereas,** the Maine Revised Statutes, Title 30-A, section
2526, subsection 9 requires all town officials to be sworn by the
moderator in an open town meeting by the clerk, by a notary or by
8 any other person authorized by law to administer an oath before
assuming the duties of office; and

10 **Whereas,** the fiscal year for the Town of Wells begins on
12 July 1st and ends on June 30th; and

14 **Whereas,** due to an oversight in 2000, the Town of Wells' tax
assessor was not sworn before sending the tax commitment to the
16 Town of Wells' tax collector for fiscal year 2001, which began
July 1, 2000 and ended June 30, 2001; and

18 **Whereas,** immediate enactment of this legislation is
20 necessary to validate the assessment, commitment and tax
collection process in the Town of Wells for fiscal year 2001, to
22 eliminate the cost and expense of replicating the assessment,
commitment and collection process and to diminish the
24 uncertainties of municipal tax collections in the Town of Wells;
and

26 **Whereas,** in the judgment of the Legislature, these facts
28 create an emergency within the meaning of the Constitution of
Maine and require the following legislation as immediately
30 necessary for the preservation of the public peace, health and
safety; now, therefore, be it

32 **Sec. 1. Assessment, tax commitment and tax collection process of**
34 **Town of Wells for fiscal year 2001 ratified, made legal and valid.**

Resolved: That, notwithstanding any failure of compliance with
36 the provisions of the Maine Revised Statutes, Title 30-A, section
2526, subsection 9, the qualifications and appointment of the tax
38 assessor and tax collector of the Town of Wells for the fiscal
year 2001, which began July 1, 2000 and ended June 30, 2001, are
40 deemed legally sufficient and valid. The assumption and
performance of the duties of office by the tax assessor and tax
42 collector and their respective deputies and agents in the Town of
Wells for fiscal year 2001 are ratified, made legal and valid as
44 of April 18, 2000. The assessments, commitment and collection of
taxes for fiscal year 2001 by the Town of Wells are ratified,
46 made legal and valid; and be it further

48 **Sec. 2. Retroactivity. Resolved:** That this resolve applies
retroactively to April 18, 2000.

2 **Emergency clause.** In view of the emergency cited in the
preamble, this resolve takes effect when approved.

4

6 **SUMMARY**

8 The Maine Revised Statutes, Title 30-A, section 2526,
subsection 9 requires all town officials to be sworn by the
10 moderator in open town meeting by the clerk, by a notary or by
any other person authorized by law to administer an oath before
12 assuming the duties of office. The tax assessor and the tax
collector for the Town of Wells were appointed on April 18,
14 2000. Subsequent to their appointment, the town failed to swear
these municipal officials in a timely manner, placing the tax
16 commitment in jeopardy of challenge. This resolve corrects that
oversight and remedies any failure to comply with this statutory
18 requirement.