MAINE STATE LEGISLATURE

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Seventy-first Legislature.

HOUSE.

No. 544

STATE OF MAINE.

In House of Representatives, March 25, 1903.

Ordered, That the justices of the supreme judicial court are hereby respectfully requested to give to this House, according to the provisions of the Constitution in this behalf, their opinion on the following questions:

Question One: Assuming that the rate of State tax in cities, towns and plantations is fixed at two and three-fourths mills on the dollar of their valuation, would the bill entitled "An Act relating to taxation of land in unincorporated places," now pending in this House, and a true copy of which said bill is hereunto annexed, if the same should become a law, be in violation of the provisions of section eight of article nine of the Constitution of the State?

Question Two: Assuming as above, would said bill, if the same should become a law, be in violation of any of the provisions of the Constitution of the State?

Seventy-first Legislature.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE HUNDRED AND THREE.

AN ACT relating to taxation of land in unincorporated places.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Section 1. Section sixty-nine of chapter six of the Revised

- 2 Statutes is hereby amended by striking out all of said section
- 3 and by substitution make said section, as amended, read as
- 4 follows:

'Sect. 69. The board of State assessors shall annually assess

- 6 a tax upon all lands situated in this State in places not incor-
- 7 porated as a town or plantation, and not paying a municipal
- 8 tax, at the rate of fifteen mills on the dollar upon the valua-
- 9 tion as made by said assessors for the year the assessment is
- 10 made: and said assessment shall be made and deposited with
- 11 the treasurer of State on or before the first day of August in
- 12 each year.'

Sect. 2. Section seventy-one of said chapter six of the 2 Revised Statutes is hereby amended so as to read as follows:

'Sect. 71. When the board of State assessors has assessed 4 such State tax and has deposited the assessment with the 5 treasurer of State, the treasurer of State shall within three 6 months thereafter, cause the list of such assessments, with the 7 lists of any county tax so certified to him, both for the current 8 year, to be advertised for three weeks successively in the 9 State paper and in some newspaper, if any, printed in the 10 county in which the land lies. Said lands are held to the 11 State for the payment of such State and county taxes, with 12 interest thereon at the rate of twenty per cent, to commence 13 upon taxes for the year in which said assessment is made, at 14 the expiration of one year.'

Sect. 3. This act shall take effect when approved.

STATE OF MAINE.

In House of Representatives, AUGUSTA, March 25, 1903.

Tabled pending passage, by Mr. PETTENGILL of Rumford, and with bill accompanying ordered printed.

W. S. COTTON, Clerk.