

SEVENTY-THIRD LEGISLATURE

SENATE.

No. 72

STATE OF MAINE.

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

AN ACT to enable Cities to assess taxes for Street Sprinkling.

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

Section 1. A city may annually appropriate money for 2 watering all or a part of its public ways or portions thereof 3 at its expense in whole or in part, and it may determine that 4 certain other public ways or portions thereof shall be watered 5 at the expense in whole or in part of the abuttors thereon.

Sect. 2. If the city determines that the streets, or certain 2 streets or portions of streets, shall be watered, in whole or 3 in part at the expense of the abuttors, such expense for a 4 municipal year and the proportion thereof to be borne by 5 abuttors and the rate to be assessed upon each linear foot 6 of frontage upon such streets or portions thereof shall be

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7 estimated and determined by the board of aldermen and 8 assessed upon the estate abutting on such street or portion 9 of street in proportion to the number of linear feet of each 10 estate upon such street or portion thereof so watered.

The amount of such assessment upon each estate shall be 12 determined by said board, or, if said board so designates, 13 by the board of public works, board of street commissioners, 14 superintendent of streets or other officers; and such board 15 or officer shall as soon as may be after the first day of April 16 of each municipal year cause a list of such streets, or por-17 tions thereof, to be made, specifying each estate and the 18 number of linear feet thereof abutting thereon, the amount 19 per linear foot and the amount on each estate of such assess-20 ment, and certify and commit said list to the assessor of 21 taxes.

Sect. 3. The assessors shall assess the tax and shall include 2 such assessment in the tax list and warrant committed by 3 them to the collector of taxes for that municipal year, and 4 it shall be included in the annual tax bill, or if the estate 5 so assessed is otherwise exempt from taxation, it shall be 6 rendered as a tax bill. Such assessment shall be a lien upon 7 the estate, and shall be levied, collected, re-assessed,paid, 8 apportioned or bear interest and become payable in the same 9 manner as, and shall be a part of, the tax for that year on 10 such estate; but the assessors shall make no abatement 11 thereof except upon the recommendation of the board of 12 officers by whom the list was certified to them.

Sect. 4. This act shall take effect upon approval.

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IN SENATE, February 7, 1907.

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Reported by Mr. DEASY from Committee on Judiciary, and ordered printed and recommitted.

F. G. FARRINGTON, Secretary.