

# MAINE STATE LEGISLATURE

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**EIGHTIETH LEGISLATURE**

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**SENATE**

**NO. 202**

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In Senate, April 2, 1921.

Reported by Mr. Thombs from Committee on Legal Affairs  
and laid on table to be printed under joint rules.

L. ERNEST THORNTON, Secretary.

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**STATE OF MAINE**

**IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND TWENTY-ONE**

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AN ACT to Legalize and Make Valid Certain Acts of the Assessors of the Town of Danforth for the Year Nineteen Hundred and Twenty and Nineteen Hundred and Twenty-one.

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Whereas, in the assessment of taxes for the municipal year of nineteen hundred and twenty and nineteen hundred and twenty-one, the assessors of the town of Danforth erroneously computed the tax rate for said year at an amount greater than that allowed by law and assessed upon the inhabitants and property of said town an aggregate tax greater than that permitted under existing law, and

Whereas, by reason of said erroneous action of said assessors a portion of said tax remains uncollected and the right of the town to hold the amount of the taxes already collected is in question, and

Whereas, the foregoing facts constitute an emergency in the judgment of this legislature, and the passage of the following act is urgently required in the interests of the public peace, health and safety, now, therefore,

Be it enacted by the People of the State of Maine, as follows:

Section 1. The acts of the assessors of the town of Dan-  
2 forth in the county of Washington, in computing the annual  
3 tax rate in said town and assessing taxes therein, for the  
4 year nineteen hundred and twenty and nineteen hundred and  
5 twenty-one, are hereby ratified, confirmed and made valid.

Sect. 2. In view of the emergency set forth in the pre-  
2 amble, this act shall take effect when approved.

## STATEMENT OF FACTS

In computing the annual tax rate and making an assessment of taxes in the town of Danforth for the year nineteen hundred and twenty and nineteen hundred and twenty-one, the municipal officers of said town erroneously computed the rate in such manner that the aggregate assessment was approximately six thousand dollars in excess of the amount which they were authorized to assess, under the existing law, after taking into account the maximum permissible over-lay of five per cent. By reason of this error the validity of the entire assessment and the right of the town to hold the amount already collected in excess of the legal amount is in question and the passage of some validating measure by this legislature is requested to prevent litigation, if possible.