

# MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

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House Document

No. 369

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H. P. 1148                      House of Representatives, Mar. 10, 1927.

On motion of Mr. Fuller of Southwest Harbor tabled pending reference to a committee and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Douglas of Chelsea.

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STATE OF MAINE

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

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AN ACT to Encourage and Provide for a System of Uniform  
Accounting in Cities, Towns and Village Corporations.

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

Section 1. Section one of chapter one hundred sixty-one  
2 of the public laws of nineteen hundred twenty-three, is  
3 hereby amended by inserting after the word "assessors" in  
4 the tenth line thereof the following: 'or fifteen or more  
5 residents of such city, town or village corporation, who own  
6 real estate therein,' so that said section, as amended, shall  
7 read as follows:

'Sect. 1. Any city, town or village corporation in the  
2 state may petition the state auditor for an audit of its  
3 accounts or for an installation of an accounting system, and

4 the auditor, as soon as possible after the receipt of such  
5 petition, shall cause such an audit to be made or system of  
6 accounts to be installed. Any city, town or village corpo-  
7 ration at a meeting legally called therefor, after such ac-  
8 count system has been installed, may petition for subsequent  
9 audits, or may by ordinance or resolution provide for sub-  
10 sequent audits under the supervision of the state auditor,  
11 who shall cause such audits to be made. The selectmen  
12 or assessors or fifteen or more residents of such city, town  
13 or village corporation, who own real estate therein, may  
14 petition said auditor for an audit of the town or village  
15 corporation accounts when in their opinion the condition  
16 of the accounts is such as to warrant the making of such  
17 audit, and said auditor, as soon as possible after the receipt  
18 of such petition, shall cause such audit to be made.'

Sect. 2. Section five of said chapter is amended by adding  
2 at the end thereof the following: 'when such audit is made  
3 in consequence of said petitions of fifteen or more residents  
4 and no substantial fraud has been found by such audit to  
5 have been committed, such city, town or village corporation  
6 may bring and maintain an action at law against said  
7 petitioners as for money had and received for the sum so  
8 by it paid to the state treasurer,' so that said section, as  
9 amended, shall read as follows:

'Sect. 5. The expenses incurred under sections one to  
2 four inclusive, shall be paid in the first instance by the state;  
3 and the treasurer of state shall issue his warrant requiring

4 the assessors of the cities, towns and village corporations  
5 concerned to assess a tax to the amount of said expense, and  
6 such amounts shall be collected and paid to the treasurer of  
7 state in the same manner and subject to the same penalties  
8 as state taxes. Any balance due shall be assessed in the  
9 succeeding year in the same manner as other state taxes.  
10 When such audit is made in consequence of said petitions  
11 of fifteen or more residents and no substantial fraud has  
12 been found by such audit to have been committed, such  
13 city, town or village corporation may bring and maintain  
14 an action at law against said petitioners as for money had  
15 and received for the sum so by it paid to the state treasurer.'