

# MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

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House Document

No. 179

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H. P. 608          House of Representatives, January 31, 1929

Referred to Committee on Legal Affairs and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Powers of Caribou.

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STATE OF MAINE

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

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AN ACT Relating to 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 one of chapter one hundred sixty-one of the public laws of nineteen hundred twenty-three is amended by adding at the end of said section the following: 'and when a city, town, plantation, or village corporation by a petition signed by the resident tax payers which represent one fourth or more of the tax assessed by the town, city, plantation or village corporation by its last annual assessment, and the signers of the petition represent ten per cent. or

9 more of the legal voters of the city, town, plantation or vil-  
10 lage corporation (those who sign the petition as tax payers  
11 shall also count as those to make up the ten per cent. of  
12 voters if they were legal voters at the last annual municipal  
13 election), asks the state auditor to audit its accounts, the  
14 state auditor shall as soon as possible make such audit and  
15 report to the clerk of the city, town, plantation or village  
16 corporation and the clerk shall keep the same on file and  
17 any tax payer shall have the privilege to make a copy of  
18 the same at the convenience of the clerk,' so that said sec-  
19 tion as amended shall read as follows :

'Section 1. Any city, town or village corporation in the  
2 state may petition the state auditor for an audit of its ac-  
3 counts 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  
6 of accounts to be installed. Any city, town or village cor-  
7 poration at a meeting legally called therefor, after such  
8 accounting system has been installed, may petition for sub-  
9 sequent audits under the supervision of the state auditor.  
10 who shall cause such audits to be made. The selectmen or  
11 assessors may petition said auditor for an audit of the town  
12 or village corporation accounts when in their opinion the  
13 condition of the accounts is such as to warrant the making  
14 of such audit, and said auditor, as soon as possible after  
15 the receipt of such petition, shall cause such audit to be  
16 made; and when a city, town, plantation or village corpora-

17 tion by a petition signed by the resident tax payers which  
18 represent one-fourth or more of the tax assessed by the  
19 town, city, plantation or village corporation by its last an-  
20 nual assessment and the signers of the petition represent  
21 ten per cent. or more of the legal voters of the city, town,  
22 plantation or village corporation (those who sign the peti-  
23 tion as tax payers shall also count as those to make up the  
24 ten per cent. of voters if they were legal voters at the last  
25 annual municipal election), asks the state auditor to audit  
26 its accounts, the state auditor shall as soon as possible make  
27 such audit and report to the clerk of the city, town, planta-  
28 tion or village corporation and the clerk shall keep the same  
29 on file and any tax payer shall have the privilege to make  
30 a copy of the same at the convenience of the clerk.'