

MAINE STATE LEGISLATURE

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E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 51

H. P. 94

House of Representatives, Jan. 19, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Tompkins of Bridgewater.

S T A T E O F M A I N E

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

AN ACT Relating to Taxation, and Enforcement of Tax Liens.

Whereas, many towns and cities are unable to collect taxes on realty at this time, and

Whereas, under the present law it is necessary, in order to preserve its lien, for the town to take legal action within a period of from 8 to 12 months after assessment, and

Whereas, this results in adding considerably to the amount the tax-payer must pay, and

Whereas, if the lien could be preserved for another twelve months, the town or city might find it advisable in this period of depression to delay action for one year; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of section 16 of article 31 of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety, now therefore,

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

Enforcement of Tax Liens Extended. From the effective date of this act until June 30, 1935, all cities and towns shall have an extension of one year within which they may act on the enforcement of tax liens, and all such liens shall remain effective for that extra period under the provisions of law. All acts or parts of acts inconsistent herewith are hereby amended to conform herewith for the period of time herein set forth.

Emergency clause. In view of the emergency recited in the preamble, this act shall take effect when approved.