

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

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

---

---

Legislative Document

No. 835

H. P. 1710

House of Representatives, March 11, 1937.

Reported by Mr. Cole from Committee on Legal Affairs and laid on table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

---

**AN ACT Relating to the Termination of Organization of Towns or  
Plantations.**

---

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

**Sec. 1. Power and authority of state tax assessor.** Whenever the organization of any town or plantation has been terminated by act of the legislature, the powers, duties and obligations relating to the affairs of said town or plantation shall be vested in the state tax assessor, until such time as said town or plantation is reorganized. Said state tax assessor shall have the power and authority to assess taxes at any time after the act terminating the organization of the town or plantation becomes operative, by making assessment once a year for 2 years under the laws now relating to the assessment of taxes in towns by assessors. Said tax assessor shall have the same power and authority which tax collectors now have to enforce the collection of said taxes in any manner now provided by law. All moneys received by virtue of said assessment and collection as aforesaid shall be applied to the payment of necessary expenses of the state tax assessor in making such assessment and collection, to the payment of any outstanding obligations of said town or plantation and for the completion of any public works of said town or plantation already begun.

**Sec. 2. Time limit.** For a period of 2 years after the act of termination becomes effective, no claim shall be enforced against any such town or plantation and any attachment of or levy upon property located within said town or plantation for the purpose of effecting such enforcement shall be void; except such claims, attachments, or levies as are necessary, or advisable in the opinion of said state tax assessor to carry out the provisions of section 1 hereof.

**Sec. 3. Limitation.** During the period of control by said state tax assessor, the statute of limitations shall not run on any obligations of the town or plantation so deorganized.