

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 471**

H. P. 1172

House of Representatives, February 4, 1941.

Referred to Committee on Legal Affairs. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Fenlason of Anson.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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

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

**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, and when in the best judgment of the said state tax assessor, final payment of all known accounts

against said town have been settled, any funds unexpended, if any exist, shall be deposited by the former town if still in its possession, or by the treasurer of state if in his possession, with the county commissioners as an offset against future road taxes in such deorganized town, for repairs, cutting bushes, maintenance, snow removal and improvements as already set forth in section 56 of chapter 51 of the public laws of 1939. If no road maintenance as above described exists in said town, said unexpended funds shall be expended on repairs or maintenance or restoration of such town enterprise as may be designated by the state tax assessor in his capacity as hereinbefore or hereafter described in this act.