

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1027**

H. P. 1704

House of Representatives, March 19, 1941.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Murchie of Calais.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**AN ACT for the Assessment of a State Tax for the Year 1941 and for the  
Year 1942.**

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**Emergency preamble.** Whereas, all taxes upon real and personal property in this state are assessed as of April 1, and in the greater portion of the municipalities the assessments are completed during the months of April and May in each year, and

Whereas, it is necessary that the warrants for state taxes shall be transmitted by the treasurer of the state to the assessors of the several cities, towns and plantations as soon after April 1 as practicable in order that the taxes may be assessed promptly so that the cities, towns, and plantations may receive sufficient revenue for current expenses, and

Whereas, in the opinion of the legislature, these facts render the immediate passage of this act necessary for the preservation of the public peace, health and safety, and constitute an emergency within the meaning of the constitution; now, therefore,

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

**Sec. 1. State tax, 1941 and 1942.** A tax is hereby assessed for the year 1941 and the year 1942 upon each city, town, plantation, township and each lot and parcel of land not included in any township in the state.

**Sec. 2. Rate; basis of valuation.** The rate of said tax is hereby fixed at  $9\frac{1}{2}$  mills on the dollar and 1c for each taxable poll to provide for appropriations made by the legislature. The valuation as determined by the state tax assessor, as set forth in the statement filed by said board as provided by section 13 of chapter 12 of the revised statutes, shall be the basis for the computation and apportionment of the tax hereby assessed.

**Sec. 3. Tax lists to be filed with treasurer.** On or before April 1, 1941, and April 1, 1942, the state tax assessor shall file with the treasurer of state lists of the taxes provided by the preceding sections.

**Sec. 4. Tax warrant of treasurer of state.** The treasurer of state shall in the month of April, 1941, and in the month of April, 1942, send his warrant with a copy of the lists named in the preceding section directed to the mayor and aldermen, selectmen or assessors of each city, town or plantation taxed as aforesaid, requiring them respectively to assess, in dollars and cents, the sum so charged, according to the provisions of the law for the assessment of taxes and add the amount of such tax to the amount of county and town taxes, to be by them assessed in each city, town, plantation or other place respectively.

**Sec. 5. Payment of state tax by municipalities; municipal tax warrants.** The treasurer of state in his said warrants, shall require the said mayor and aldermen, selectmen or assessors respectively to pay or to issue their several warrants requiring the collectors of their several cities, towns and plantations to collect and pay into the treasury of their respective cities, towns and plantations the sums against said cities, towns and plantations required by this act, which said respective treasurers shall pay to the treasurer of state on or before the 1st day of December, 1941, and the 1st day of December, 1942, and said mayor and aldermen, selectmen or assessors, respectively, shall return a certificate of the names of such collectors, with the sums which each collector may be required to collect, to said treasurer of state, sometime before the 1st day of December, 1941, and the 1st day of December, 1942.

**Sec. 6. Delinquent municipalities.** When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent city, town or plantation, and unless such tax shall be paid within 60 days, the treasurer of state may issue his warrants to the sheriff of the county requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town, and the sheriff or his deputies shall execute such warrants, observing the regulations provided

by satisfying warrants against deficient collectors, as prescribed by sections 95 to 100, inclusive, of chapter 14 of the revised statutes.

**Sec. 7. School funds withheld from delinquent municipalities.** When any state tax assessed upon any city, town or plantation remains unpaid, such city, town or plantation is precluded from drawing from the state treasury the school funds set apart for such city, town or plantation, so long as such tax remains unpaid.

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