

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 38**

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S. P. 102

In Senate, January 20, 1943.

Referred to Committee on Legal Affairs. Sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Dow of Oxford on behalf of Legislative Research Committee.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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**AN ACT Relating to Compensation of Collectors.**

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

**R. S. c. 14, § 11, amended.** Section 11 of chapter 14 of the revised statutes is hereby amended by adding at the end of said section the following words:

**'Provided however, that if the basis of compensation agreed upon is a percentage of tax collections, such percentage shall be computed only upon the cash collections of taxes committed to him, but the tax liens filed by such collector and not redeemed and the amounts paid by the town to the collector upon the sale of tax deeds shall not be included in computing such percentage. Nothing herein shall be construed as relieving the tax collector from the duty of perfecting liens for the benefit of the town by one of the methods prescribed by law in all cases where taxes on real estate remain unpaid.'**