

MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T L E G I S L A T U R E

Legislative Document

No. 642

S. P. 360

In Senate, February 17, 1943.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Buck of Lincoln.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

**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:

P. L., 1937, c. 73, § 1, amended. Section 1 of chapter 73 of the public laws of 1937, as amended, is hereby further amended to read 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 **but in no event for more than 5 years.** 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 under the laws now relating to the assessment of taxes in towns by assessors, and committing the same to the treasurer of state for collection and said treasurer of state shall have the same power and authority to enforce the collection of said taxes as is now provided for the collection of state taxes so committed. All moneys received by virtue of said assessment and collec-

tion as aforesaid shall be applied to the payment of necessary expenses of the state tax assessor in making such assessment and to the payment of any ~~outstanding~~ obligations of said town or plantation **outstanding at the time of termination of its organization and to the payment of state and county taxes assessed against such 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 said state tax assessor final payment of all known accounts against said town which has been heretofore or may be deorganized, has been made, **or at the end of said period of 5 years**, 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, as already set forth in section 56 of chapter 13 of the revised statutes as amended. If no road maintenance as above described exists in said town, said unexpended funds shall be expended on repairs, maintenance or restoration of such town enterprise as may be designated by the state tax assessor in his capacity as hereinbefore ~~or hereinafter~~ described in this ~~act~~ **section.**'