

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 378

S. P. 184

In Senate, February 6, 1945.

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator McKusick of Piscataquis.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Relating to Authority of State Tax Assessor in Deorganized
Towns.

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

Sec. 1. R. S., c. 90, § 13, amended. Section 13 of Chapter 90 of the revised statutes is hereby amended to read as follows:

'Sec. 13. 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 not 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 collection 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

obligation 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 62 of chapter 79. 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 described in this section.

The state tax assessor shall have the authority to sell or otherwise dispose of any property, the title of which rests in the town at the time of deorganization or may come to the town subsequent to deorganization, provided that he shall first obtain written permission from the commissioner of education before disposing of any property formerly used or still being used for school purposes. Such sale or disposal may take place at any time subsequent to deorganization and the proceeds from the sale shall be expended as is provided for in this section.'

Sec. 2. R. S., c. 90, § 13-A, additional. Chapter 90 of the revised statutes is hereby amended by adding thereto a new section to be numbered 13-A, to read as follows:

'Sec. 13-A. Cemetery trust funds in deorganized towns. The state tax assessor shall be authorized to transfer any cemetery trust funds held by the town at the time of deorganization to a cemetery association provided such association is formed under the laws of the state; and in the event that no such association exists, he may transfer such funds to the county commissioners. Such funds are to be retained for the purpose of allowing the interest only to be used in the same manner and for the same purposes for which the fund was originally accepted by the deorganized town. In the event that such funds are in the care and custody of the county commissioners and a cemetery association is subsequently formed, the county commissioners shall have the authority to transfer such funds to the cemetery association if they deem it advisable.'