

MAINE STATE LEGISLATURE

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

Legislative Document

No. 939

H. P. 1280

House of Representatives, February 14, 1947.

Transmitted by revisor of statutes pursuant to joint order

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Judkins of Woodstock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Authorizing South Paris Village Corporation to
Levy a Special Sewer Tax.

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

P. & S. L., 1923, c. 80, § 2, amended. Section 2 of chapter 80 of the private and special laws of 1923 is hereby amended to read as follows:

'Sec. 2. Assessments for benefits; plan of sewer and amount of assessments to be filed with clerk; notice and hearing on assessments. It shall be the duty of the assessors of the South Paris Village Corporation, when said corporation has constructed and completed any public drain or common sewer, to determine what lots or parcels of land are benefited by such drain or sewer, and to estimate and assess upon such lots and parcels of land, and against the owner thereof, or person in possession, or against whom the taxes thereon shall be assessed, whether said person to whom the assessment is so made shall be the owner, tenant, lessee or agent, and whether the same is occupied or not, such sum not exceeding such ~~benefit~~ **benefits** as they may deem just and equitable towards defraying the expenses of constructing and completing such drain or sewer, the whole of such assessments not to exceed $\frac{3}{4}$ of the cost of such drain or sewer, ~~and such drain or sewer shall forever thereafter be maintained and kept~~

~~in repair by said village corporation.~~ Said village corporation is hereby authorized to levy a special sewer tax on the valuation of all property receiving service from its sewer system, which special tax shall be based upon the valuation given the property upon which such tax is authorized by the assessors of said village corporation. The amount of such tax shall be sufficient to provide said village corporation with the income necessary to meet its estimated expense of the maintenance of said sewer system. Said special tax shall be levied annually within 90 days after the commitment of taxes to the tax collector of said village corporation by the board of assessors of said village corporation, and shall be payable at such time as shall be determined by said board of assessors. The duly elected and qualified collector of taxes for said village corporation shall be the collector of said special tax and may enforce the same in the same manner as provided by law for the enforcement of any tax levied by any municipal corporation. Such other provisions for assessments and the collection thereof as are contained in this chapter shall in no wise relate to, or effect the assessment and collection of the above authorized special tax. Said corporation assessors shall file with the clerk of said village corporation the location of such drain or sewer, with a profile description of the same, with the amount assessed upon each lot or parcel of land so assessed, and the name of the owner of such lots or parcels of land or person against whom said assessment shall be made, and the clerk of said village corporation shall record the same in a book kept for that purpose, and within 10 days after filing such notice, each person so assessed shall be notified of such assessment by having an authentic copy of said assessment, with and order of notice signed by the clerk of said village corporation, stating the time and place for a hearing upon the subject matter of said assessments, given to each person so assessed or left at his usual place of abode in said village; if he has no place of abode in said village, then such notice shall be given or left at the abode of his tenant or lessee, if he has one in said village; if he has no such tenant or lessee in such village then by posting the same notice in some conspicuous place in the vicinity of the lot or parcel of land so assessed, at least 30 days before said hearing, or such notice may be given by publishing the same 3 weeks successively in any newspaper published in said village, the first publication to be at least 30 days before said hearing; a return made upon a copy of such notice by any constable in said village, or the production of the paper containing such notice, shall be conclusive evidence that said notice has been given, and upon such hearing, the corporation assessors shall have power to revise, increase or diminish any of such assessments, and all such revisions, increase or diminution shall be in writing and recorded by such clerks.'