

MAINE STATE LEGISLATURE

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

Legislative Document

No. 121

H. P. 120

House of Representatives, January 22, 1953.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Low of Rockland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

**AN ACT for the Assessment of a State Tax for the Year Nineteen Hundred
Fifty-three and for the Year Nineteen Hundred Fifty-four.**

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 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 create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. State tax, 1953 and 1954. For necessary expenses of state and local government, a tax is hereby assessed for the year 1953 and the year

1954 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 $7\frac{1}{4}$ mills on the dollar and 10 for each taxable poll to provide for appropriations made by the legislature for necessary expenses of state and local government.

The valuation as determined by the board of equalization, as set forth in the statement filed by said board as provided by section 65 of chapter 14 of the revised statutes of 1944, as amended, shall be the basis for the computation and apportionment of the tax hereby assessed.

Sec. 3. Tax lists to be filed with treasurer. As soon as practicable after April 1, 1953, and on April 1, 1954, 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 as soon as practicable after April 1, 1953, and in the month of April, 1954, 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. Distribution of state tax to municipalities and apportionment thereof. 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 to the treasurers of their respective cities, towns and plantations the sums against said cities, towns and plantations required by his act.

The sum so collected in each city, town or plantation shall be paid when collected to the treasurer thereof to be by him disbursed for necessary expenses of local government as determined or appropriated by the legislative body of such city, town or plantation for the public welfare within the purposes specified in chapter 80 of the revised statutes, which chapter sets forth those purposes for the public welfare for which municipalities are themselves authorized to raise money by taxation.

The sum so collected from each township and each lot or parcel of land not included in any township in the state shall be disbursed by the treasurer of state to each township and each lot or parcel of land not included in any township which are assessed for school or highway purposes in an amount not to exceed $\frac{3}{4}$ of the amount assessed for school and highway purposes and shall be credited to such purposes.

Sec. 6. Payment of tax in towns whose charters are surrendered. When the charter of any municipality listed in the statement filed with the secretary of state by the board of equalization under the provisions of section 65 of chapter 14 of the revised statutes of 1944 is subsequently surrendered by act of the legislature, the tax hereby assessed shall be an outstanding obligation of such municipality, and it shall be paid, and funds for payment thereof shall be raised by the state tax assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality.

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