

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 787**

H. P. 723

House of Representatives, February 16, 1955.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Sanford of Dover-Foxcroft.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Biennial Assessment of State Property Taxes.**

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**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:

**R. S., c. 16, §§ 77-A - 77-D, additional.** Chapter 16 of the revised statutes is hereby amended by adding thereto 4 new sections to be numbered 77-A to 77-D, inclusive, to read as follows:

**'Sec. 77-A. State tax.** For necessary expenses of State and local government, a tax is hereby assessed annually at the rate of  $7\frac{1}{4}$  mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the State. The valuation as determined by the Board of Equali-

zation, as set forth in the statement filed by said Board as provided by section 67, shall be the basis for the computation and apportionment of the tax hereby assessed.

Sec. 77-B. Tax lists to be filed with Treasurer; tax warrant of Treasurer of State. As soon as practicable after April 1, annually, the State Tax Assessor shall file with the Treasurer of State lists of the taxes provided by the preceding section. The Treasurer of State shall as soon as practicable after April 1, annually, send his warrant with a copy of the lists named herein directed to the mayor and aldermen, selectmen or assessors of each municipality, taxed as aforesaid, requiring them respectively to assess, in dollars and cents, sums 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 municipality or other place respectively.

Sec. 77-C. 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 municipalities to collect and pay to the treasurers of their respective municipalities the sums against said municipalities required by the provisions of sections 77-A to 77-D, inclusive.

The sum so collected in each municipality 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 municipality for the public welfare within the purposes specified in chapter 91, 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 is 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. 77-D. Payment of tax in town 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 67 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 April 1, 1955.