

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-FIFTH LEGISLATURE

OF THE
STATE OF MAINE.

1911

Published by the Secretary of State, agreeably to Resolves of
June 28, 1820, February 18, 1840, and March 16, 1842

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1911

PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth
Legislature

1911

Chapter 295.

An Act for the assessment of a State Tax for the year one thousand nine hundred and eleven.

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

Section 1. A tax is hereby assessed for the year one thousand nine hundred and eleven upon each city, town, plantation, township, and each lot or parcel of land not included in any township in this state.

State tax
1911.

Section 2. The rate of such tax is hereby fixed at six mills upon the dollar, and one cent for each taxable poll. The valuation as determined by the board of state assessors, as set forth in the statement filed by said board, as provided by the revised statutes, chapter eight, section eleven as amended by chapter two hundred and twenty, public laws of nineteen hundred and nine shall be the basis for the computation and apportionment of the tax hereby assessed.

Rate of tax.

--valuation.

Section 3. On or before July first nineteen hundred and eleven the state assessors shall file with the state treasurer lists of the taxes provided by the preceding section.

List of taxes
filed with
state treas-
urer.

Section 4. The treasurer of this state shall, in the month of July in the year of our Lord one thousand nine hundred and eleven, 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 and plantation or other place respectively.

State treas-
urer shall is-
sue warrants
in July,
1911.

Section 5. The treasurer of state in his said warrants, shall require the said mayor, 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 into the treasury of their respective cities, towns and plantations, the sum against said cities, towns and plantations, required by this act, which said respective treasurer shall pay to the state treasurer on or before the first day of January one thousand nine hundred and twelve, and said mayor, aldermen, selectmen and assessors respectively, shall return a certificate of the names of such collectors, with the sums which each collector may be required to collect, to said state treasurer sometime before the first day of December, in the year of our Lord one thousand nine hundred and eleven.

State treas-
urer shall re-
quire munic-
ipal officers to
issue war-
rants for
collection of
taxes.

CHAP. 296

State treasurer shall notify municipal officers of delinquent towns.

Section 6. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent city, town or plantation, and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collector, as prescribed by chapter ten of the revised statutes.

Delinquent towns precluded from drawing school funds.

Section 7. When any state tax assessed upon any city, town or plantation remains unpaid, such city, town or plantation is precluded from drawing from the state treasurer the school funds set apart for such city, town or plantation, so long as such tax remains unpaid.

Approved March 31, 1911.

Chapter 296.

An Act for the assessment of a State Tax for the year one thousand nine hundred and twelve.

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

State tax, 1912.

Section 1. A tax is hereby assessed for the year one thousand nine hundred and twelve upon each city, town, plantation, township and each lot or parcel of land not included in any township in this state.

Rate of tax.

Section 2. The rate of such tax is hereby fixed at four mills upon the dollar, and one cent for each taxable poll. The valuation as determined by the board of state assessors, as set forth in the statement filed by said board, as provided by the revised statutes, chapter eight, section eleven as amended by chapter two hundred and twenty of the public laws of nineteen hundred and nine shall be the basis for the computation and apportionment of the tax hereby assessed.

—valuation.

List of taxes filed with state treasurer.

Section 3. On or before April first nineteen hundred and twelve the state assessors shall file with the state treasurer lists of the taxes provided by the preceding section.

State treasurer shall issue warrants in April 1912.

Section 4. The treasurer of this state shall, in the month of April, in the year of our Lord one thousand nine hundred and twelve, 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