

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE

*1913*

Including Acts and Resolves of the Special Session held  
in 1912.

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

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PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-Sixth  
Legislature

***1913***

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CHAP. 241 one thousand nine hundred and fourteen, 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 thirteen.

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 collectors, 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.

This act shall take effect when approved.

Section 8. In view of the emergency recited in the preamble, this act shall take effect when approved.

Approved April 12, 1913.

### Chapter 241.

An Act for the Assessment of a State Tax for the Year One Thousand Nine Hundred and Fourteen.

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

Assessment of State tax for 1914.

Section 1. A tax is hereby assessed for the year one thousand nine hundred and fourteen 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 and one-half mills upon the dollar, and one cent for each taxable poll. The valuation as determined by the board of the 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 and two hundred sixty-four of the public laws of nineteen hundred and nine, shall be the basis for the computation and apportionment of the tax hereby assessed.

—valuation.

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

List of taxes filed with state treasurer. State treasurer shall issue warrants in April 1914.

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

Section 5. 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 into the treasury of their respective cities, towns and plantations the sums 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 fifteen, and said mayor and 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 fourteen.

State treasurer shall require municipal officers to issue warrants for collection of taxes.

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 warrants 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 deputies, shall execute such warrants observing the regulations provided for satisfying warrants against deficient collectors, as prescribed by chapter ten of the revised statutes.

State treasurer shall notify municipal officers of delinquent towns.

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.

Delinquent towns precluded from drawing school funds.