

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

STATE OF MAINE

ENACTED BY THE

Seventy-Seventh Legislature

1915

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PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-Seventh  
Legislature

1915

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CHAP. 179 our Lord one thousand nine hundred sixteen, in the county of  
 —proviso. Cumberland, may be to the county farm of that county; providing that a sentence for the first offense may be governed by the preceding parts of this section or by the general laws of this State.'

Approved March 31, 1915.

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### Chapter 179.

An Act to Create a Commission to Act in Conjunction with the State Armory Commission.

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

Commission created to act with State Armory Commission.

The Inspector General and Charles H. Osgood of Lewiston are hereby created a commission with power to act under the direction of the Adjutant General and in conjunction with the State Armory Commission to determine the feasibility of erecting armories at Lewiston and in other parts of the State at the expense of the State; to inquire into the probable cost of the same; to inspect such plans as may be submitted to them in connection therewith and to gather such information as may be obtained, and report the results of their investigations to the next Legislature. Compensation and allowance for each day actually employed shall be the same as that provided for members of the Armory Commission by section ninety-five of chapter two hundred six of the Public Laws of nineteen hundred nine.

—compensation.

Approved April 1, 1915.

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### Chapter 180.

An Act Relating to the Assessment of the County Taxes in the Several Counties for the Year Nineteen Hundred Fifteen.

Preamble.

Whereas the assessment of the county taxes for defraying the expenses of government of the several counties is immediately necessary for the preservation of the public peace, health and safety; and

Whereas by Revised Statutes, chapter nine, section seventy-one, said county taxes are required to be apportioned by the county commissioners in March; and

Whereas the resolve granting the county taxes was not passed until March thirtieth, leaving only one day in March for the making of such apportionment, which is insufficient time for the purpose; in the opinion of this Legislature the facts above

recited constitute an emergency rendering it immediately necessary for the preservation of the public peace, health and safety that the act should be passed extending a time for such apportionment; therefore

CHAP. 181

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

Section 1. County taxes of the several counties for the year nineteen hundred fifteen may be apportioned either during the months of March or April of said year upon the last state valuation.

County  
taxes,  
when ap-  
portioned.

Section 2. In view of the emergency expressed in the preamble of this act, this act shall take effect when approved.

—emergen-  
cy clause.

Approved April 1, 1915.

## Chapter 181.

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

Whereas, all taxes upon real and personal property in this State are assessed as of April first and in the greater portion of the municipalities the assessments are completed during the months of April and May of each year, and

Preamble.

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 first as practicable in order that the taxes may be promptly assessed so that the cities, towns and plantations may receive sufficient revenue for current expenses, and

Whereas, in the opinion of the Legislature, these facts render the immediate passage of this act necessary for the preservation of the public peace, health and safety and constitute an emergency within the meaning of the Constitution, now therefore,

*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 fifteen upon each city, town, plantation, township and each lot or parcel of land not included in any township in this State.

—tax as-  
sessed.

Section 2. The rate of such tax is hereby fixed at five 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

—rate of  
taxation.