

# 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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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.

CHAP. 181 by chapters two hundred twenty and two hundred sixty-four of the Public Laws of nineteen hundred nine, shall be the basis for the computation and apportionment of the tax hereby assessed.

—lists of  
taxes filed.

Section 3. On or before April first, nineteen hundred fifteen, the State Assessors shall file with the State Treasurer lists of the taxes provided by the preceding section.

Warrant  
shall be  
sent to  
each mu-  
nicipality  
by State  
Treasurer.

Section 4. The Treasurer of this State shall, in the month of April, in the year of our Lord one thousand nine hundred fifteen, 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.

—payment  
of taxes.

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 December one thousand nine hundred 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 fifteen.

Provisions  
for collect-  
ing unpaid  
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.

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.

CHAP. 182

—school  
money  
withheld.

Section 8. This act shall take effect when approved.

—emergen-  
cy clause.

Approved April 1, 1915.

## Chapter 182.

An Act Authorizing the Clark Power Company to Construct a Dam across the Saco River between the Towns of Buxton and Dayton.

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

Section 1. The Clark Power Company, incorporated under the provisions of chapter two hundred fifty of the Private and Special Laws of nineteen hundred eleven, its successors and assigns, are hereby authorized and empowered to construct a dam across the Saco river at any point between the towns of Buxton and Dayton in the county of York upon lands now owned or hereafter acquired by said company, its successors or assigns, for the purpose of storing water therein; and to use the same for developing power for any and all purposes, and by means of such dam to flow any and all lands on said river or any of its tributaries.

Author-  
ized to con-  
struct a  
dam.

Section 2. All damages sustained by reason of flowage, unless otherwise agreed upon, shall be determined according to the laws regulating flowage damages.

—damages,  
how de-  
termined.

Section 3. Suitable sluiceways for log driving purposes shall be constructed and maintained by said company, its successors or assigns.

—sluice-  
ways shall  
be con-  
structed.

Approved April 1, 1915.

## Chapter 183.

An Act to Amend Section Two of Chapter Two Hundred Ninety-seven of the Private and Special Laws of Nineteen Hundred Seven, Relating to the Fort Kent Village Corporation.

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

Section two of chapter two hundred ninety-seven of the Private and Special Laws of nineteen hundred seven, is hereby amended by adding after the word "electricity" in line three

Ch. 297, Sec.  
2, P. & S.  
Laws 1907,  
amended.