## MAINE STATE LEGISLATURE

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#### Acts and Resolves

As Passed by the

# Seventy-Ninth Legislature

OF THE

### STATE OF MAINE

1919

Published by the Secretary of State, in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, and March 16, 1842.

KENNEBEC JOURNAL CO. AUGUSTA, MAINE 1919

### Private and Special Laws

OF THE

### STATE OF MAINE

As Passed by the Seventy-Ninth Legislature

1919

CHAP. 112

#### Chapter 112.

An Act to Extend the Time within which the Provisions of Chapter One Hundred and Eighty-six of the Private and Special Laws of Nineteen Hundred and Fifteen, as Amended by Chapter One Hundred and Sixty-seven of the Private and Special Laws of Nineteen Hundred and Seventeen, Providing for a Reorganization or Consolidation of the Railroad Companies Constituting the Boston and Maine Railroad System, may be Exercised.

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

- Sec. 1. Time extended to July 1st, 1921. The prescribed time within which any action may be taken by the Boston and Maine Railroad, under section four of chapter one hundred and eighty-six of the private and special laws of nineteen hundred and fifteen, and the time prescribed for the exercise by it of special powers under section eight of the said act, and the time within which a new corporation may be organized under section nine and subsequent sections of said act, all as extended by chapter one hundred and sixty-seven of the private and special laws of nineteen hundred and seventeen, are hereby further extended respectively to July first, nineteen hundred and twenty-one.
- Sec. 2. Additional provisions to remain in force. All other provisions of said chapter one hundred and eighty-six of the private and special laws of nineteen hundred and fifteen and of chapter one hundred and sixty-seven of the private and special laws of nineteen hundred and seventeen are hereby re-enacted and made in full force and effect.

Approved April 4, 1919.

#### Chapter 113.

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

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

- Sec. 1. Assessment authorized for 1920. A tax is hereby assessed for the year one thousand nine hundred and twenty and upon each city, town, plantation, township and each lot or parcel of land not included in any township in this state.
- Sec. 2. Rate and basis of computation. The rate of said tax is hereby fixed at seven and a quarter mills upon the dollar, of which one-quarter mill is for aid of soldiers and sailors in the recent war and their dependents, 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 nine, section eleven, shall be the basis for the computation and apportionment of the tax hereby assessed.

- Sec. 3. State assessors to file list of taxes by April 1st, 1920. On or before April first, nineteen hundred and twenty, the state assessors shall file with the state treasurer lists of the taxes provided by the preceding section.
- Sec. 4. State treasurer's warrant to be sent to municipal officers in April. The treasurer of this state shall, in the month of April, in the year of our Lord one thousand nine hundred and twenty, 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.
- Sec. 5. State tax to be paid on or before Dec. 1st, 1920. 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 and twenty, 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 twenty.
- Sec. 6. Procedure in case municipalities are delinquent. 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 eleven of the revised statutes.
- Sec. 7. School funds to be withheld from delinquent municipalities. 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 treasury the school funds set apart for such city, town or plantation, so long as such tax remains unpaid.