

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

1923

[supplied from page 1 of volume]

clerical error. The first paragraph of chapter eighty-three of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the word "twenty-two" in the first line thereof, and inserting in place thereof the word 'forty-five,' so that said paragraph, as amended, shall read as follows:

'Section sixty-seven of chapter forty-five of the revised statutes, as amended by chapter twenty-two of the public laws of nineteen hundred and seventeen, is hereby amended, by adding thereto the following: 'So much of this section as relates to buying or selling or exposing for sale or the possession of scallops shall not apply to scallops taken outside of the waters of the State of Maine,' so that said section, as amended, shall read as follows:'

Approved March 31, 1923.

Chapter 131.

An Act to Amend Section Seventy-seven of Chapter Ten of the Revised Statutes, Relating to Assessors Making Abatements and Recording and Reporting Abatements.

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

R. S., c. 10, sec. 77; relating to abatement of taxes by assessors, amended. Section seventy-seven of chapter ten of the revised statutes is hereby amended, by striking out in the fifth line the word "said" and inserting in lieu thereof the word 'any' and striking out in the thirteenth and fourteenth lines of said section, the words "They shall keep in suitable book form a record of such abatements, with the reasons for each, and report the same," and inserting in place thereof, the words 'When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement shall, within thirty days after such abatement, be made and kept in suitable book form, open to the public at reasonable times, and a report of the same be made,' so that said section, as amended, shall read as follows:

'Sec. 77. Record of all abatements to be made and kept in book form and open to public inspection. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. If after two years from the date of assessment a collector is satisfied that a poll-tax or tax upon personal property, or any portion of any tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify

CHAP. 132

the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof, and shall certify such abatement in writing to the collector; and said certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement, shall, within thirty days after such abatement, be made and kept in suitable book form open to the public at reasonable times, and a report of the same be made to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March.'

Approved March 31, 1923.

Chapter 132.

An Act to Repeal Sections Seventy-four, Seventy-five, Seventy-six and Seventy-seven, of Chapter Forty-five of the Revised Statutes, and Enacting a New Law for the Better Protection of Smelts.

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

R. S., c. 45, sec. 74, 75, 76 and 77; P. L., 1917, c. 71; relating to regulation of smelt fishing, repealed. Section seventy-four as amended by chapter seventy-one of the public laws of nineteen hundred and seventeen, and sections seventy-five, seventy-six and seventy-seven of chapter forty-five of the revised statutes are hereby repealed and in lieu thereof the following be substituted:

'Uniform close time on smelt fishing established. No smelts shall be taken or fished for in any waters of the state between the first day of April and the first day of October of each year except by hook and line. Anyone violating any provision of this act shall be punished by a fine of one hundred dollars for each offense. Nothing in this act shall apply to smelts taken in fish weirs or traps maintained and operated for the catching of sardines and herring.'

Approved March 31, 1923.

Chapter 133.

An Act to Amend Section One Hundred and Twenty-two of Chapter Four of the Revised Statutes, Relating to License for Building a Fish Weir or Trap.

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

R. S., c. 4, sec. 122; relating to when licenses to build fish weirs shall become void, amended. Section one hundred and twenty-two of chapter