

# 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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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.

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Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-First  
Legislature

1923

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## CHAP. 122

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. 6. Municipal officer's tax warrants.** 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 treasurers shall pay to the state treasurer on or before the first day of December, one thousand nine hundred twenty-three, 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, one thousand nine hundred twenty-three.

**Sec. 7. Delinquent municipalities.** 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. 8. School funds 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.

**Sec. 9. Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved April 7, 1923.

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## Chapter 122.

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

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

**Sec. 1. State tax 1924.** A tax is hereby assessed for the year one thou-

sand nine hundred twenty-four upon each city, town, plantation, township and each lot or parcel of land not included in any township in this state.

**Sec. 2. Rate; basis of valuation.** The rate of said tax is hereby fixed at five and three-quarters mills upon the dollar, and one cent for each taxable poll, made up as follows: highways, one mill; schools, three and one-third mills, balance to cover appropriations made by the legislature, in addition to the mill tax provided for by section three of this act. 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. Mill tax for war bond sinking fund.** In addition to the tax authorized by the foregoing sections, there shall also be assessed for the year one thousand nine hundred twenty-four upon each city, town, plantation, township, and each lot or parcel of land not included in any township in this state, a tax fixed at one mill upon the dollar, according to the valuation of the state assessors filed as hereinbefore provided, the proceeds of which shall be known as the war bond sinking fund, and shall be used in accordance with an act of the eightieth legislature entitled "An act to provide for a sinking fund for the war bonds and bonus bonds issued by the state of Maine."

**Sec. 4. Tax list to be filed with state treasurer.** On or before April first, nineteen hundred twenty-four, the state assessors shall file with the state treasurer lists of the taxes provided by the preceding sections.

**Sec. 5. State treasurer's tax warrant.** The treasurer of this state shall, in the month of April, one thousand nine hundred twenty-four, 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. 6. Municipal officer's tax warrants.** 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 twenty-four, and said

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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 one thousand nine hundred twenty-four.

**Sec. 7. Delinquent municipalities.** 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. 8. School funds 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.

Approved April 7, 1923.

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## Chapter 123.

An Act to appropriate moneys for the expenditures of the Government and for other purposes for the year from July first, nineteen hundred and twenty-four to June thirtieth, nineteen hundred and twenty-five.

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

**Sec. 1. Appropriations July 1, 1924-June 30, 1925.** In order to provide for the several acts and resolves of the legislature requiring the payment of moneys from the state treasury, and also to provide for the necessary expenditures of government and for other purposes for the current fiscal year from July first, nineteen hundred and twenty-four, to June thirtieth, nineteen hundred and twenty-five, the following sums are hereby appropriated out of any moneys in the state treasury, and except where otherwise specially provided, the governor with the advice of the council, is hereby authorized at any time prior to the thirty-first day of December, nineteen hundred and twenty-five, to draw his warrant on the state treasurer for the same.

### ADJUTANT GENERAL'S DEPARTMENT

For salary and clerk hire, four thousand three hundred dollars, \$4,300.00  
 Chapt. 117, Sec. 26, R. S.