

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-second Legislature

OF THE

STATE OF MAINE

1925

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 PRINT SHOP
AUGUSTA, MAINE

1925

Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Second
Legislature

1925

Chapter 109.

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

Emergency preamble. 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 in each year, and

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:

Sec. 1. State Tax, 1925. A tax is hereby assessed for the year one thousand nine hundred and twenty-five upon each city, town, plantation, township and each lot and parcel of land not included in any township in the state.

Sec. 2. Rate; basis of valuation. The rate of said tax is hereby fixed at seven 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-five, 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 chapter two twenty-one, public laws of nineteen hundred twenty-one.

Sec. 4. Tax list to be filed with state treasurer. On or before April first, nineteen hundred twenty-five, 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, nineteen hundred twenty-five, 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 taxes 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 treasurers shall pay to the state treasurer on or before the first day of December, one thousand nine hundred twenty-five, 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-five.

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 by 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.