

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Third Legislature

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that part of the city of Saco lying within the following described lines and boundaries, namely; commencing at the easterly corner between the said city of Saco and the town of Scarborough; thence by the line between said city of Saco and said town of Scarborough northwesterly to a stone in the sea wall; thence north forty-two degrees and fifty-five minutes west, by a set line six hundred ninety-three rods, to a granite stone placed at a point where the line between said city of Saco and said town of Scarborough intersects with a line in the said city of Saco known as the Granger line; thence southerly, forty-seven degrees and twelve minutes west, eight hundred sixty-three and one-half rods, to a granite stone on the bank of Goose Fair Brook in said city of Saco; thence southeasterly by said Goose Fair Brook to the sea or to such distance as the city of Saco may have owned or controlled prior to February twentieth, eighteen hundred and eighty-three; thence by the sea to the boundary first above named, with all the sea shore and flats and all other interests in said land lying between the medial line of said Goose Fair Brook extended and said easterly corner of the city of Saco is hereby incorporated into a separate town by the name of Old Orchard and the inhabitants thereof are hereby invested with all the powers and privileges and are made subject to all the duties and liabilities incident to other towns within this state. Provided the town of Old Orchard pay to the city of Saco, as damages, such an amount as a committee, composed of the chairmen of the boards of assessors of said Saco and of said Old Orchard and one other disinterested person by them selected, may determine is just and equitable.'

Approved April 16, 1927.

Chapter 133.

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

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,

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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, 1927. A tax is hereby assessed for the year one thousand nine hundred and twenty-seven 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 six and one half mills upon the dollar, and one cent for each taxable poll, made up as follows: War Bond Sinking Fund, one mill; Highway Fund, one mill; State School Fund, three and one third mills; balance to cover appropriations made by the legislature. 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. Tax lists to be filed with state treasurer. On or before April first, nineteen hundred twenty-seven, the state assessors shall file with the state treasurer lists of the taxes provided by the preceding sections.

Sec. 4. Tax warrant of state treasurer. The treasurer of this state shall, in the month of April, nineteen hundred twenty-seven, 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. Payment of state tax by municipalities; municipal 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 and twenty-seven, 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-seven.

Sec. 6. 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. 7. 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. 8. War bond sinking fund; special provision. During the fiscal year ending June thirty, nineteen hundred twenty-eight, in so far as the redemption of bonds provided for through the operation of paragraph "third" of an act relative to the War Bond Sinking Fund enacted by this legislature has been otherwise accomplished, said War Bond Sinking Fund mill shall not be applied to the purposes of said paragraph "third."

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

Approved April 16, 1927.

Chapter 134.

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

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

Sec. 1. State tax, 1928. A tax is hereby assessed for the year one thousand nine hundred and twenty-eight 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 six and one half mills upon the dollar, and one cent for each taxable poll, made up as follows: War Bond Sinking Fund, one mill; Highway