MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

Published by the Secretary of State, in conjunction with the Revisor of Statutes in accordance with the Resolves of the Legislature, approved June 28, 1820, March 18, 1840, March 16, 1842, and an Act of August 6, 1930.

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Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Fifth Legislature

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belonging to persons summoning him for the purpose, knowing him not to be registered therefor as provided in section eighty-seven of chapter twenty-one of the revised statutes.

Approved April 3, 1931.

Chapter 125.

AN ACT for the Assessment of a State Tax for the Year One Thousand

Nine Hundred and Thirty-one.

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 the 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, 1931. A tax is hereby assessed for the year one thousand nine hundred and thirty-one 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 on 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; University of Maine Fund, one mill; 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 twelve, section thirteen, shall be the basis for the computation and apportionment of the tax hereby assessed.

CHAP. 125

- Sec. 3. Tax lists to be filed with treasurer. On or before April first, nineteen hundred and thirty-one, 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 and thirty-one, 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, 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 thirty-one, 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 and thirty-one.
- 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 fourteen, sections ninety-five to one hundred inclusive, 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.

CHAP. 126

Sec. 8. Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved April 3, 1931.

Chapter 126.

AN ACT Supplemental Appropriation Act to Further Provide for the Necessary Expenditures of State Government for the Fiscal Years Ending June 30, 1932 and June 30, 1933.

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

Appropriations July 1, 1931 to July 1, 1933. In order to further provide for the necessary expenditures of government and for acts and resolves of the eighty-fifth legislature for the ensuing fiscal years ending June thirty, nineteen hundred thirty-two and June thirty, nineteen hundred thirty-three, the following sums are hereby appropriated for said years respectively; provided, also, that for any acts of the eighty-fifth legislature for which no specific appropriation has been made to put the same in operation, there is hereby appropriated out of any moneys in the treasury, such sums as may be necessary for said purposes; and the governor, with the advice of the council, is hereby authorized at any time prior to July thirty-one, nineteen hundred thirty-two and July thirty-one, nineteen hundred thirty-three, respectively, to draw his warrant on the state treasurer for the same, and any bills presented after those dates may be paid, on recommendation of the auditor, from current appropriations. And it is further provided that the auditor, with the approval of the governor and council, may close his books for the year ending June thirty, nineteen hundred thirty-one, in the manner provided for the next two fiscal years.

DEPARTMENT OF AGRICULTURE

•	1931-32	1932-33
General Office Expenses,	\$1,000.00	\$1,000.00
Pomological Society,	500.00	500.00
Central Maine Fair Stipend,	929.88	

COMMISSIONERS OF UNIFORM LEGISLATION

Conference of commissioners and expenses of attending national conference, 500.00 500.00

DEPARTMENT OF LABOR AND INDUSTRY

For Safety Engineering Purposes, 6,000.00 6,000.00