

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.

KENNEBEC JOURNAL COMPANY
AUGUSTA, MAINE
1931

Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Fifth
Legislature

1931

Chapter 128.

AN ACT for the Assessment of a State Tax for the Year One Thousand Nine Hundred and Thirty-two.

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

Sec. 1. State tax, 1932. A tax is hereby assessed for the year one thousand nine hundred and thirty-two 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 and one-half 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.

Sec. 3. Tax lists to be filed with treasurer. On or before April first, nineteen hundred and thirty-two, 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-two, 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, town 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-two, 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-two.

Sec. 6. Delinquent municipalities. When the time for the payment of a state tax to the treasurer of the 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.

Approved April 3, 1931.

Chapter 129.

AN ACT to Re-establish the Town Line Between the Towns of Hancock and Lamoine.

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

Sec. 1. Town line between Hancock and Lamoine established. The town line between the towns of Hancock and Lamoine, in Hancock county, is re-established as follows: Beginning in the center of Skillings River, so-called, where it empties into Frenchman's Bay; thence northerly and northwesterly but always following the center line of said Skillings River to a point in Kilkenny Cove in the generally east-and-west line which now divides the town of Lamoine on the south from a portion of the town of Hancock, on the north; thence north eighty-two degrees fifteen minutes west (N. 82° 15' W.) but always following said line which now divides the town of Lamoine from a portion of the town of Hancock, to the west bank of Skillings River; thence continuing same course, but always following said line which now divides said towns sixteen thousand one