

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-sixth Legislature

OF THE

STATE OF MAINE

From April 4, 1931, to March 31, 1933

AND MISCELLANEOUS STATE PAPERS

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 approved April 2, 1931.

KENNEBEC JOURNAL COMPANY
AUGUSTA, MAINE

1933

Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Sixth
Legislature

1933

treasurer on or before the 1st day of December, 1933, 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 1st day of December, 1933.

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 60 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 14, sections 95 to 100 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.

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

Approved March 31, 1933.

Chapter 80.

AN ACT for the Assessment of a State Tax for the Year Nineteen Hundred Thirty-four.

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

Sec. 1. State tax, 1934. A tax is hereby assessed for the year 1934 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 $7\frac{1}{4}$ mills on the dollar and 1 cent for each taxable poll to provide for appropriations made by the legislature. The valuation as determined by the state tax assessor, as set forth in the statement filed by said board as provided by the revised statutes, chapter 12, section 13, shall be the basis for the computation and apportionment of the tax hereby assessed.

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Sec. 3. Tax lists to be filed with treasurer. On or before April 1st, 1934, the state tax assessor 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, 1934, 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 1st day of December, 1934, 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 1st day of December, 1934.

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 60 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 14, sections 95 to 100 inclusive, of the revised statutes.

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