

### ACTS AND RESOLVES

AS PASSED BY THE

# Eighty-sixth and Eighty-seventh Legislatures

OF THE

## STATE OF MAINE

From April 1, 1933, to April 6, 1935

### 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 Acts approved August 6, 1930 and April 2, 1931.

> KENNEBEC JOURNAL AUGUSTA, MAINE 1935

### Private and Special Laws

of the

# STATE OF MAINE

As Passed by the Eighty-Seventh Legislature

1935

588 STATE TAX FOR NINETEEN HUNDRED THIRTY-SIX: CHAP. 74

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, 1935, and said mayor and aldermen, selectmen or 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, 1935.

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 April 6, 1935.

#### Chapter 74.

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

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

Sec. 1. State tax, 1936. A tax is hereby assessed for the year 1936 upon each city, town, plantation, township, and each lot and parcel of land not included in any township in the state.

#### STATE TAX FOR NINETEEN HUNDRED THIRTY-SIX.

#### CHAP. 74

589

Sec. 2. Rate; basis of valuation. The rate of said tax is hereby fixed at  $7\frac{1}{4}$  mills on the dollar and I 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.

Sec. 3. Tax lists to be filed with treasurer. On or before April 1st, 1936, 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, 1936, 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, 1936, 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, 1936.

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.

#### MONEYS FOR ANTICIPATED OVERDRAFTS.

CHAP. 76

590

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 6, 1935.

#### Chapter 75.

#### AN ACT to Acquire the American Portion of the International Bridge at Baring in Washington County, and to Provide for its Maintenance.

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

Sec. 1. Authority to sell. The inhabitants of the town of Baring in Washington county and the municipal officers thereof, are hereby authorized to sell, convey and transfer to the state of Maine that portion owned by it and known as the American part of the international wooden bridge across the St. Croix river connecting said Baring with Upper Mills, New Brunswick, including its part of the foundations, superstructure and approaches in consideration of the state accepting the same and hereafter maintaining it as a free public bridge.

Sec. 2. Authority to purchase. Upon the tender of a deed by said municipal officers, the state highway commission shall accept it and thereafter the repair and maintenance of the so-called American portion of said international bridge as a free public bridge shall be assumed and continued by the state under the general control, management and direction of the state highway commission.

Approved April 6, 1935.

#### Chapter 76.

#### AN ACT Appropriating Moneys for Anticipated Overdrafts for Which No Legislative Appropriation Has Been Made, and for Obligations for Which No Appropriations Were Made.

Emergency preamble. Whereas, the funds appropriated by the 86th legislature for carrying on certain activities of the state are either exhausted or insufficient in amount to continue such activities for the remaining months of the fiscal year ending June 30, 1935, and

Whereas, it is impossible for some of our citizens to maintain themselves, and