

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-seventh and Eighty-eighth Legislatures

OF THE

STATE OF MAINE

From April 7, 1935 to April 24, 1937

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 1937

Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Eighty-Eighth Legislature

ASSESSMENT STATE TAX

CHAP. 103

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, 1937, 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, 1937.

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 24, 1937.

Chapter 103

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

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

Sec. 1. State tax, 1938. A tax is hereby assessed for the year 1938 upon each city, town, plantation, township, and each lot and parcel of land not included in any township in the state.

ASSESSMENT STATE TAX

CHAP. 103

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.

Sec. 3. Tax lists to be filed with treasurer. On or before April 1st, 1938, 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, 1938, 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, 1938, 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, 1938.

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 offices 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

SUPPLEMENTAL APPROPRIATION

CHAP. 104

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 24, 1937.

Chapter 104

AN ACT Supplemental Appropriation Act to Further Provide for the Necessary Expenditures of State Government for the Fiscal Years Ending June 30, 1938 and June 30, 1939.

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

Appropriations July 1, 1937 to July 1, 1939. In order to further provide for the necessary expenditures of government and for acts and resolves of the 88th legislature for the ensuing fiscal years ending June 30, 1938 and June 30, 1939, the following sums are hereby appropriated for said years respectively; provided, also, that for any acts of the 88th 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 controller is hereby authorized to draw his warrants on the state treasury for the same, in accordance with work programs and allotments duly approved by the governor and council;

And be it further provided that the controller be authorized to close his books on July 31, 1938 and July 31, 1939, and any bills presented after those dates may be paid from current appropriations, on recommendation of the controller if within the amounts of approved allotments.

DEPARTMENT OF AGRICULTURE

Labeling of fresh eggs			1938-1939 \$ 5,000.00
Maine State Poultry Asso. and the Androscog-			
gin Poultry & Pet Stock	Asso.	2,800.00	2,800.00
DEPARTMENT OF THE ADJUTANT GENERAL			
State armories		25,000.00	25,000.00
Certain World War veteran	s, bonus	300.00	
		- · .	· · · · · · · · · · · · · · · · · · ·

BUREAU OF BUDGET

Personnel board

5,000.00 5,000.00