

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

---

Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

---

KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

---

---

**Private and Special Laws**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

---

---

times, and in such manner and proportion as the court deems equitable. No decree shall extend beyond the duration of the present national emergency as declared by the president. One or more mortgagees and municipalities may be joined in the same cause of action. This act shall apply only to property which was under mortgage on the effective date of this act.

**Sec. 3. Relief may be denied for negligence; municipalities not liable for failure to collect tax on persons or property in relief.** Relief may be denied with respect to any property which has suffered substantial damage or deterioration as the result of negligence on the part of the owner, and a review may be ordered and any decree may be modified or vacated whenever waste, failure to maintain adequate insurance against loss, or other conditions are shown to endanger the value of the security involved. During the period covered by any restraining order or decree, a municipality shall not be doomed or held liable for failure to collect and transmit any state or county tax committed to it and assessed on the person or property in relief, except in so far as the municipality has received payment of the same. When the provisions of this act are invoked, the statute of limitations, and other legal bars or remedies, applicable, shall be tolled for the period covered by the restraining decree. The words "mortgagor", "owner", and "person" shall include individuals, partnerships, corporations, and fiduciaries.

**Sec. 4. Severability.** If any of the provisions of this act or the application thereof to any persons or circumstances is held invalid, such invalidity shall not affect any other provisions or application of this act which can be given effect without the invalid provisions or application; and to this end the provisions of this act are declared to be severable.

**Sec. 5. Duration of act.** This act shall remain in force and effect only until September 1, 1947 when it shall become null and void.

Effective July 21, 1945

---

---

## Chapter 133

**AN ACT for the Assessment of a State Tax for the Year Nineteen Hundred Forty-five and for the Year Nineteen Hundred Forty-six.**

**Emergency preamble.** Whereas, all taxes upon real and personal property in this state are assessed as of April 1, 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 1 as practicable in order that the taxes may be assessed promptly 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, 1945 and 1946.** A tax is hereby assessed for the year 1945 and the year 1946 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 1c for each taxable poll to provide for appropriations made by the legislature. The valuation as determined by the board of equalization, as set forth in the statement filed by said board as provided by chapter 14, section 65, of the revised statutes shall be the basis for the computation and apportionment of the tax hereby assessed.

**Sec. 3. Tax lists to be filed with treasurer.** As soon as practicable after April 1, 1945, and on April 1, 1946, the state tax assessor shall file with the treasurer of state lists of the taxes provided by the preceding sections.

**Sec. 4. Tax warrant of treasurer of state.** The treasurer of state shall as soon as practicable after April 1, 1945, and in the month of April, 1946, 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 treasurer of state on or before the 1st day of December, 1945, and the 1st day of December, 1946, 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 treasurer of state, sometime before the 1st day of December, 1945, and the 1st day of December, 1946.

**Sec. 6. Payment of tax in towns whose charters are surrendered.** When the charter of any municipality listed in the statement filed with the secretary of state by the board of equalization under the provisions of chapter 14, section 65, of the revised statutes is subsequently surrendered by act of the legislature the tax hereby assessed shall be an outstanding obligation of such municipality and it shall be paid, and funds for payment thereof shall be raised, by the state tax assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality.

**Sec. 7. 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 91-96, inclusive, of the revised statutes.

**Sec. 8. School funds withheld from delinquent municipalities.** When any state tax assessed upon any city, town or plantation remains unpaid, such city, town or plantation may be 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.

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