

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fourth Legislature

OF THE

STATE OF MAINE

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Private and Special Laws
OF THE
STATE OF MAINE

As Passed by the Ninety-fourth Legislature

1949

Chapter 202

AN ACT for the Assessment of a State Tax for the Year Nineteen Hundred Forty-Nine and for the Year Nineteen Hundred Fifty.

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 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, 1949 and 1950. A tax is hereby assessed for the year 1949 and the year 1950 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 of 1944, as amended, 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, 1949, and on April 1, 1950, 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, 1949, and in the month of April, 1950, send his warrant with a copy of the lists named in 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, 1949, and the 1st day of December, 1950, 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, some time before the 1st day of December, 1949 and the 1st day of December, 1950.

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 of 1944 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 warrant, observing the regulations provided by satisfying warrants against deficient collectors, as prescribed by chapter 81 of the revised statutes of 1944, as amended.

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.

Effective May 7, 1949

Chapter 203

AN ACT Amending the Charter of the City of Saco.

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

Sec. 1. P. & S. L., 1867, c. 215, § 3, repealed and replaced. Section 3 of chapter 215 of the private and special laws of 1867, as amended, is hereby repealed and the following enacted in place thereof:

‘Sec. 3. Mayor, powers and duties, compensation; aldermen, compensation. The mayor of said city shall be the chief executive magistrate thereof. It shall be his duty to be vigilant and active in causing the laws and regulations of the city to be executed and enforced, to exercise a general supervision over the conduct of all subordinate officers and to cause violations or neglect of duty to be punished. He may suspend such subordinate officers for misconduct in office, provided that within 3 days after such suspension, he shall convene the city council and present at such meeting written charges of such misconduct. At such meeting the council shall have power to suspend or remove such subordinate officer. He may call special meetings of the city council when, in his opinion, the interests of the city require it, by a notice printed in a newspaper in the city if there be one, and if no such newspaper, then in a newspaper in an adjoining town, or by causing a summons or notification to be given in hand to, or left at the usual dwelling place of, each member of the board. He shall, from time to time, communicate to the city council such information, and recommend such measures as the business and interests of the city may in his opinion require. He shall preside in the city council, but shall have only a casting vote. He shall be ex officio chairman of the superintending school committee.

The salary and compensation of the mayor shall be \$2,000 per year, which shall not be increased or diminished during his continuance in office, unless by vote of the qualified electors in ward meetings called for that purpose, nor shall he receive from the city any other compensation for any service by him rendered in any other capacity or agency.

The aldermen, with the exception of the members of the committee on