

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-EIGHTH LEGISLATURE

OF THE

STATE OF MAINE

1897

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

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PUBLIC LAWS
OF THE
STATE OF MAINE.

1897.

CHAP. 316 ing two hundred dollars, or to be imprisoned for a term not exceeding one year.

Expenses,
how paid.

Sect. 6. Neither the state nor any county or municipality, nor any officer, agent or servant thereof, shall be at any expense by reason of the delivery or distribution of any such body, but all the expenses thereof, and of said board of distribution, shall be paid by those receiving the bodies, in such manner as shall be specified by said board of distribution.

Fine for
neglect to
discharge
duties.

Sect. 7. Any person having duties enjoined upon him by the provisions of this act, who shall neglect, refuse, or omit to perform the same as required by the provisions of this act, shall, on conviction thereof, be liable to a fine of not less than one hundred or more than five hundred dollars for each offense.

Certain sec-
tions of
chapter 13,
repealed.

Sect. 8. Sections two, three, four, five, six, seven and eight of chapter thirteen, revised statutes, are hereby repealed.

Sect. 9. This act shall take effect when approved.

Approved March 27, 1897.

Chapter 316.

An Act to enforce the payment of State and County Taxes on Timber and Grass on reserved lands in this state.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Timber and
grass on re-
served
lands, held
for pay-
ment of
county
taxes.

Sect. 1. The timber and grass on the reserved lands in this state shall be held to the state for the payment of such state and county taxes as may hereafter be lawfully assessed against them, with interest thereon at the rate of twenty per cent per annum, to commence upon the taxes for the year in which such assessment is made, at the expiration of one year, and upon the taxes for the following year, at the expiration of two years from the date of such assessment.

—Interest,
and when it
shall com-
mence.

Owner may
pay his pro-
portion of
tax, and
how dis-
charged.

Sect. 2. Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the treasurer of state a certificate, discharging the tax upon the interest upon which such payment is made.

Each inter-
est by acre-
age shall be
forfeited at
annual Sep-

Sect. 3. Each fractional part, or interest represented by acreage, in all such reserved lands, upon which the state and county taxes and interest are not paid at the time of the annual

land sale in September, shall be forfeited to the state, the same as in the case of lands sold for taxes; but any owner may redeem his interest in such reserved lands by tendering to the state treasurer, within one year after the date of the land sale at which said interest was forfeited, his proportional part of all the sums due on the reserved lands in any township, together with interest at twenty per cent per annum from date of land sale, and one dollar for release.

Sect. 4. If any fractional part or interest represented by acreage in such reserved lands shall not be redeemed as provided in section three of this act, at the expiration of one year from the date of the land sale at which such interest was forfeited, then it shall be and remain wholly forfeited to the state, and shall vest in the state free from all claims by any former owner.

Sect. 5. All timber and grass forfeited under the provisions of this act, shall be held in trust by the state for the benefit of the townships in which such reserved lands lie, and shall be under the control of the state land agent, as provided in the case of reserved lands in organized plantations.

Sect. 6. It shall be the duty of the state land agent to cause a division to be made, if found necessary from time to time, of the reserved lands or public lots which have been partially forfeited, and to set off and hold the forfeited portions for the benefits of townships in which they lie, as provided in section five.

Sect. 7. After such timber and grass shall be wholly forfeited to the state, it shall be the duty of the state treasurer to charge all taxes due from such interests as are forfeited, to the several townships in which they lie, to be deducted from such moneys as may be payable to said townships in the future, from the sale of stumpage by the land agent.

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tember sale, if tax is not paid.

—any owner may redeem interest, by payment in one year, of his part of the sums due.

If land is not redeemed in one year, it shall remain forfeited to the state.

Timber and grass forfeited, shall be held for the benefit of the townships.

Land agent shall make division of lots partially forfeited, and set off portions to the townships.

Taxes due from interests forfeited, shall be deducted from money payable to the townships, from stumpage.