

MAINE STATE LEGISLATURE

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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

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OF THE
STATE OF MAINE

As Passed by the Ninety-second Legislature

1945

money to be expended for exterminating or controlling brown tail and gypsy-moths and other insect pests. Cities and towns may appropriate, and individuals and private organizations may raise sums of money to be deposited with and expended under the direction of the department of health and welfare for dental hygienist service, provided said sums are expended in the city or town where appropriated or raised. They may also raise money to be expended for the support and maintenance of the chamber of commerce or board of trade.'

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

Effective March 8, 1945

Chapter 41

AN ACT Relating to the Assessment and Collection of State, County and Forestry District Taxes in the Unorganized Territory.

Emergency preamble. Whereas, the assessment or levying of taxes in unorganized territory is made by the state tax assessor and county commissioners; and

Whereas, the collection of such taxes is done by the treasurer of state; and

Whereas, it is in the interest of good government to consolidate these two functions; and

Whereas, it is necessary that the assessment of such taxes be made during the latter part of March or as of April 1st; and

Whereas, it is necessary that certain state and county taxes be assessed by the legislature and the county commissioners on a biennial basis; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., c. 14, § 65, amended. The 5th and 6th sentences of section 65 of chapter 14 of the revised statutes are hereby amended to read as follows:

'If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest

therein, and the clerk of said court shall certify its final determination to the board of equalization and to the ~~treasurer of~~ state tax assessor. The valuation thus determined by the court, instead of the valuation certified and deposited in accordance with the previous provisions of this section, shall be the basis for the computation and apportionment of the state, county, and forestry district taxes until the next biennial assessment and equalization, and the ~~treasurer of~~ state tax assessor shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court.'

Sec. 2. R. S., c. 14, § 72, amended. The 1st paragraph of section 72 of chapter 14 of the revised statutes is hereby amended to read as follows:

'The state tax assessor may, within 3 years from the assessment, if justice requires, make an abatement of any state, county, or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said state tax assessor to the ~~treasurer of~~ state controller, and such amount or amounts shall be deducted from such taxes.'

Sec. 3. R. S., c. 14, § 73, amended. Section 73 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 73. May abate tax when property has been doubly taxed. Whenever it appears to the state tax assessor that any parcel of property in the state has been doubly taxed in any year, and it appears by the records ~~in the office of the treasurer of state~~ that a moiety of such tax has been paid, the state tax assessor may abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the ~~treasurer's~~ books of the state.'

Sec. 3-A. R. S., c. 14, § 73-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 73-A, to read as follows:

'Sec. 73-A. Certification to treasurer of state and state controller. Before commencing to collect the taxes which the state tax assessor is authorized by law to collect, he shall certify to the treasurer of state and the state controller the total amount of each type of tax. Copies of all supplemental assessments and abatements of taxes shall also be sent to the treasurer of state.'

Sec. 4. R. S., c. 14, § 74-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 74-A to read as follows:

'Sec. 74-A. Determination of taxes on lands in places not incorporated; list to be filed for public inspection. When the lands mentioned in section

74 are assessed for any state, county and forestry district taxes, the state tax assessor shall determine the proportionate amount of such taxes due from the owners of such lands by applying the total millage rate of all such taxes against the valuation as listed by the board of equalization. The statements of the total tax due from each such owner shall be mailed as provided in section 77. The county commissioners, in assessing county taxes, shall assess such taxes upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes certified by the county commissioners to the state tax assessor for collection shall contain, in addition to the total amount of taxes due, the millage rate to be applied for the entire county for county taxes, and for each township for county road repair taxes. The state tax assessor shall make a list, using the last state valuation as established by the board of equalization. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of lands mentioned in section 74 and each owner of rights in public reserved lots, and shall also contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the state tax assessor on or before the 1st day of July of each year, and shall be available for public inspection.'

Sec. 5. R. S., c. 14, § 76, repealed and replaced. Section 76 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 76. Lands in places not incorporated subject to county taxes; list certified to state tax assessor; determination of tax; payments to counties; interest. Lands mentioned in section 74 may be assessed by the county commissioners for a due proportion of county taxes. Such assessment shall be made upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes showing the total tax assessed for each unorganized township and lot or parcel of land not included in any township, and rights in public reserved lots whenever assessable, and the millage rate for county tax purposes shall immediately be certified and transmitted by the county treasurer to the state tax assessor. The state tax assessor shall determine the proportionate amount of such taxes due from the owners of such lands and shall include such amounts in the statements referred to in section 77. There shall be credited on the books of the state to the several county treasurers the amount of each such assessment when collected by the state tax assessor, and the treasurer of state shall pay to such county treasurers the amount of tax so collected on or before the last day of each month fol-

lowing the month in which the tax is collected; and so much of such tax so collected as may be necessary is appropriated to pay the same to the several county treasurers. All interest collected shall be credited to the general fund of the state.'

Sec. 6. R. S., c. 14, § 77, repealed and replaced. Section 77 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 77. Tax notices may be sent by mail to known owners; lists of assessments of unknown owners to be advertised; interest on unpaid taxes. When any state, county and forestry district taxes are assessed as provided for in section 74-A, the state tax assessor shall, on or before the 1st day of July thereafter, notify in writing the owners of lands so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the land assessed, the date when payment is required, and the amount in total due from each such owner of all such state, county and forestry district taxes; and whenever such taxes are assessed on a biennial basis, he shall send like statements of such taxes for the 2nd year of the biennium on or before the 1st day of July of such 2nd year. In case the owners of any such lands are unknown, instead of sending the notices by mail he shall, on or before the 1st day of August, cause the lists of assessments on such lands to be advertised in the state paper and in some newspaper, if any, published in the county in which the land lies, and shall cause like advertisement of the lists of such taxes for the following year to be made on or before the 1st day of August of that year. Such a statement or advertisement shall be sufficient legal notice of such assessment. The state tax assessor shall mail to each owner or owners, making a written request therefor, a statement showing the amount of each state, county and forestry district tax assessed on the lands of such owner or owners. Such lands are held to the state for payment of such state, county and forestry district taxes, with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made; and whenever such taxes are assessed on a biennial basis, interest on taxes for the 2nd year of the biennium shall commence on October 1st of such 2nd year.'

Sec. 7. R. S., c. 14, § 77-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 77-A to read as follows:

'Sec. 77-A. Payment of taxes; delinquent taxes; publication; certificate filed in registry. State, county and forestry district taxes on lands

mentioned in section 74 shall be paid on or before the 1st day of October following the date of assessment and such taxes shall be delinquent on the 1st day of February of the next year. Whenever such taxes are assessed on a biennial basis, the taxes for the 2nd year of the biennium shall be paid on or before the 1st day of October of such 2nd year and shall be delinquent on the 1st day of the next February. On or before the 20th day of February annually, the state tax assessor shall send by mail to the last known address of each owner of such lands upon which taxes remain unpaid a notice in writing, containing a description of the land assessed, the amount of unpaid taxes, interest to the 1st day of February, and publication costs of \$3, and alleging that a lien is claimed on such land for payment of such taxes, interest and costs, with a demand that payment be made by the 1st day of March, following. On or before the 20th day of February annually, such notice, containing also the name or names of the owners according to the last state valuation, shall also be published in the state paper and in some newspaper, if any, published in the county in which the land lies. If such taxes and interest to date of payment and costs are not paid by such 1st day of March, the state tax assessor shall record between the 1st and 15th days of March in the registry of deeds of the county or registry district where such land lies a certificate signed by the state tax assessor, setting forth the name or names of the owners according to the last state valuation, the description of such lands assessed as contained in the last state valuation, the amount of unpaid taxes, interest to the 1st day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid. The costs to be charged by the register of deeds for such filing shall not exceed 50c.'

Sec. 8. R. S., c. 14, § 77-B, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 77-B to read as follows:

'Sec. 77-B. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge. The filing of the certificate provided for in section 77-A in the registry of deeds as aforesaid shall be deemed to create and shall create a mortgage on such real estate to the state, having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to the state all the rights usually incident to a mortgage, except that the mortgagee shall not have any right of possession of such real estate until the right of redemption herein provided for shall have expired.

If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in

the registry of deeds as provided for in this and the preceding section, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of such certificate in the registry of deeds shall be sufficient notice of the existence of the mortgage.

In the event that such tax, interest and costs shall be paid within the period of redemption herein provided, the state tax assessor shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.

Each owner may pay for his proportionate ownership in any tract of land whether in common or not, and upon filing with the state tax assessor a certificate containing a suitable description of the property on which he desires to pay the taxes and where the same is located, and paying the amount due, together with interest and costs, shall receive a certificate from the state tax assessor discharging the taxes on the fractional part or ownership upon which such payment is made.'

Sec. 9. R. S., c. 14, § 77-C, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 77-C and to read as follows:

'Sec. 77-C. "State Owned Delinquent Tax Lands" account; supervision, administration and sale of such lands. A copy of the lien certificate shall be filed in the office of the state tax assessor; and on the 30th day of March annually, whenever the state shall have acquired title to lands assessed for any state, county and forestry district taxes, the state tax assessor shall certify to the state controller the amount of unpaid taxes, interest and costs then outstanding. The state controller shall cause the county taxes to be paid as a charge against an account to be known as "State Owned Delinquent Tax Lands." State and forestry district taxes and interest and costs on the books of the state shall be charged against such account.

The state tax assessor shall, whenever the state acquires title to such lands, cause an inventory to be made of all such lands. Such inventory shall contain a description of the land, amount of taxes by years charged against the "State Owned Delinquent Tax Lands" account, and such other information as may be necessary in the administration and supervision of such lands. A copy of such inventory shall be furnished to the forest commissioner prior to the convening of the legislature. The state tax

assessor shall biennially make a report to the legislature not later than 15 days after such legislature convenes. Such report shall contain a copy of the inventory of lands then owned by the state and such recommendations as to the disposition of these lands as the state tax assessor and the forest commissioner may wish to make.

The state tax assessor shall, after authorization by the legislature, sell and convey any such lands; but shall in all cases of sales, except sales to the former owners of the lands, give public notice of the proposal to sell such lands and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. No sales of such lands or any stumpage thereon shall be made by the state tax assessor except by authorization of the legislature.

The supervision, administration, utilization and vindication of the rights of the state in such lands shall be vested in the state tax assessor until title is conveyed or otherwise disposed of by the legislature.

All moneys received from the use of such lands shall be credited to the general fund of the state, and all moneys received from the sale of such lands shall be credited to the "State Owned Delinquent Tax Lands" account, except that such profit or loss as may occur from the sale of such land shall be credited to or charged against the general fund.

The provisions of this section shall apply to lands acquired through tax sales and owned by the state.'

Sec. 10. R. S., c. 14, §§ 78-83, repealed. Sections 78 to 83, inclusive, of chapter 14 of the revised statutes are hereby repealed; provided, however, that all rights and interests created by said sections shall remain in full force and effect until the assessment, collection, tax sales and disposition of the proceeds of such tax sales for those state, county and forestry district taxes assessed on lands mentioned in section 74 during and prior to the calendar year of 1944 have been completed.

Sec. 11. R. S., c. 14, § 84, amended. Section 84 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 84. Timber and grass on public reserved lots held for payment of taxes. The timber and grass on the public reserved lots shall be held to the state for the payment of such state, county, and forestry district taxes as may be lawfully assessed against them after the 26th day of April, 1897, with interest thereon at the rate of ~~20%~~ 6% a year, to commence upon the

taxes for the year in which such assessment is made, ~~at the expiration of 6 months, and upon the taxes for the following year, at the expiration of 18 months from the date of such assessment on the 1st day of~~ October following the date of assessment. Whenever such taxes are assessed on a biennial basis, interest shall commence on the taxes for the 2nd year on the 1st day of October of such 2nd year.'

Sec. 12. R. S., c. 14, § 85, amended. Section 85 of chapter 14 of the revised statutes is hereby amended to read as follows :

'Sec. 85. Owner may pay his proportion of tax; discharge. 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 tax assessor~~ a certificate, discharging the tax upon the interest upon which such payment is made.'

Sec. 13. R. S., c. 14, § 86, amended. Section 86 of chapter 14 of the revised statutes is hereby amended to read as follows :

'Sec. 86. Each interest by acreage to be forfeited, if tax is not paid. Each fractional part, or interest represented by acreage, in all such public reserved lots, upon which the state, county, and forestry district taxes and interest are not paid ~~at the time of the annual land sale in November by the 30th day of March of the year following the assessment shall be forfeited to the state, the same as in the case of lands sold for taxes; and whenever such taxes are assessed on a biennial basis, such forfeiture shall occur on the 30th day of March following the 2nd year of the biennium; but any owner may redeem his interest in such public reserved lots by tendering to the treasurer of state tax assessor, within 1 year after the date of the land sale at which said interest was forfeited~~ forfeiture, his proportional part of all the sums due on such lots, together with interest at ~~20%~~ 6% a year from the date of the ~~land sale~~ forfeiture, and \$1 for a release.'

Sec. 14. R. S., c. 14, § 87, amended. Section 87 of chapter 14 of the revised statutes is hereby amended to read as follows :

'Sec. 87. If land is not redeemed in 1 year, it shall remain forfeited to; the state. If any fractional part or interest represented by acreage in such public reserved lots shall not be redeemed as provided in the preceding section at the expiration of 1 year from the date of the ~~land sale at which such interest was forfeited~~ forfeiture, 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.'

Sec. 15. R. S., c. 14, § 90, repealed and replaced. Section 90 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 90. Taxes due from interest forfeited to be charged against unorganized townships fund. After such timber and grass shall be wholly forfeited to the state, the state tax assessor shall certify to the state controller the amount of unpaid taxes and interest then outstanding. The state controller shall cause the county taxes to be paid to the county treasurer; and such state, county and forestry district taxes and interest shall be charged to the unorganized townships fund in the township in which the forfeited interest in the public reserved lot is located.'

Sec. 16. R. S., c. 14, § 91, amended. Section 91 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 91. State tax assessor may bring action to recover taxes. The ~~treasurer~~ of state tax assessor may bring an action of debt in his own name to enforce the lien on real estate created by section 3 of chapter 81, to secure the payment of state ~~and~~, county and forestry district taxes assessed under sections 74 and 76 upon lands not liable to be assessed in any town. Such action shall be begun after the expiration of 8 months and within 1 year after the ~~last~~ publication of the advertisement named in section 77. The proceedings shall be in accordance with section 94 of chapter 81, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.'

Sec. 17. R. S., c. 14, § 92, amended. Section 92 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 92. Taxes on lands in unorganized townships, collected by state tax assessor in action of debt. In addition to the methods of collecting state, county, and forestry district taxes provided by law, owners of lands in unorganized townships shall be liable to pay such taxes to the ~~treasurer~~ of state tax assessor upon demand. If such taxes shall not be paid within 30 days after such demand, the ~~treasurer~~ of state tax assessor may collect the same, with interest as provided by law, by an action of debt in the name of the state. Such action shall be brought in the superior court in the county where such unorganized townships are located, and the attorney-general may begin and prosecute such actions when thereto re-

requested by the ~~treasurer~~ of state tax assessor. The demand herein provided for shall be sufficient if made by a writing mailed to such land owner or his agent at his usual post-office address. In case such owner resides without the state and has no agent within the state known to the ~~treasurer~~ of state tax assessor, such demand shall be sufficient if made upon the forest commissioner. Such action shall be brought not less than 30 days after the giving or mailing of the demand herein provided for. The beginning of such action, obtaining execution, and collecting the same shall be deemed a waiver of the ~~forfeiture provided by section 78~~ rights of the state under the provisions of sections 77-A and 77-B.'

Sec. 18. R. S., c. 14, § 93, amended. Section 93 of chapter 14 of the revised statutes is hereby amended by adding at the end thereof a new paragraph to read as follows:

'Any such owner or person who wilfully makes a fraudulent return under the provisions of this section shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the state.'

Sec. 19. R. S., c. 14, § 94, amended. Section 94 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 94. Proceedings by state tax assessor when inventory is not made. Should any owner or person having in his charge or control personal property taxable by said state tax assessor, as provided in section 93, neglect or refuse to comply with the requirements of sections 93 to ~~96~~ 95, inclusive, the state tax assessor may secure the necessary information by such methods as he deems advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the ~~treasurer~~ of state tax assessor with the tax.'

Sec. 20. R. S., c. 14, § 95, amended. Section 95 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 95. Tax to be paid to state tax assessor on or before October 1st, to be turned over to counties; proceedings when taxpayer is delinquent. Taxes levied under the provisions of section 93 shall be paid to the ~~treasurer~~ of state tax assessor on or before October 1st of each year, and ~~the treasurer of state shall at once credit the county treasurer with there shall be credited on the books of the state to the several county treasurers the amount of county tax so received, and this amount plus interest after~~

~~October 1st~~ shall be paid by the treasurer of state to the several county treasurers ~~within 30 days from receipt thereof~~ on or before the 15th day of December. Interest on such state and county taxes shall be charged at the rate of 6% per year after the 1st day of October following the date of the assessment, and shall be credited to the general fund of the state. A lien is created on all personal property for such taxes and expenses incurred in accordance with the provisions of section 94, and such property may be sold for the payment of such taxes and expenses at any time after October 1st. When the time for the payment of the tax to the ~~treasurer of state tax assessor~~ has expired, and it is unpaid, the ~~treasurer of state tax assessor~~ shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within 60 days, the ~~treasurer of state tax assessor~~ may issue his warrant to the sheriff of the county, requiring him to levy by distress and sale upon the personal property of said property owner, and the sheriff or his deputy shall execute such warrants, but any balance remaining after deducting taxes and necessary additions made in accordance with the provisions of sections 93 to ~~96~~ 95, inclusive, shall be returned to the owner or person in possession of such property.'

Sec. 21. R. S., c. 14, § 96, repealed and replaced. Section 96 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 96. Receipts from taxes to be paid by state tax assessor to treasurer of state daily. All state, county and forestry district taxes collected by the state tax assessor under the provisions of this chapter shall be paid to the treasurer of state daily.'

Sec. 22. R. S., c. 14, § 99, amended. Section 99 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 99. Limitation of action to recover lands in unorganized territory sold and deeded for non-payment of taxes. When the state has taxed lands in unorganized territory, and the treasurer of state has conveyed it, or part of it, for non-payment of tax, by deed purporting to convey the interest of the state by forfeiture for such non-payment, or it or a part of it has been conveyed under authority given by the legislature by a deed purporting to convey the interest of the state acquired under the provisions of sections 77-A to 77-C, inclusive, and ~~his~~ the pertinent records of the treasurer of state and/or the state tax assessor show that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed de-

scribing land in unorganized territory taxed by the state, and the ~~record~~ pertinent records of the treasurer of state and/or the state tax assessor ~~shows~~ show that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for 20 years subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous, and adverse possession thereof as comports with the ordinary management of lands in unorganized territory in this state, and it further appears that during such period no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by a former owner, or those claiming under him, to recover such land or to avoid such deed, unless commenced within said 20 years. Such payment shall give such grantee or person claiming as aforesaid, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

The provisions of this section shall apply to rights and interests acquired under tax sales made by the treasurer of state for the non-payment of taxes.'

Sec. 23. R. S., c. 15, § 8, amended. The last sentence of section 8 of chapter 15 of the revised statutes is hereby amended to read as follows:

'The provisions of this section shall not apply to the Maine unemployment compensation commission, or to those taxes collected by the state tax assessor.'

Sec. 24. R. S., c. 32, § 73, amended. The last paragraph of section 73 of chapter 32 of the revised statutes is hereby amended to read as follows:

'Whenever it shall appear to the state tax assessor that any part of the unorganized territory of the state, including any areas previously incorporated but which have been deorganized by act of the legislature, is in need of fire protection, the state tax assessor with the approval of the commissioner and the attorney-general may declare such territory to be a part of the Maine forestry district and include such territory in the list of lands filed with the treasurer of state in accordance with the provisions of section 75, and compute the tax on said included territory.'

Sec. 25. R. S., c. 32, § 74, amended. Section 74 of chapter 32 of the revised statutes is hereby amended to read as follows :

'Sec. 74. Annual tax assessed; when payable. An annual tax of $2\frac{1}{4}$ mills on the dollar is assessed upon all the property in the Maine forestry district, including rights in public reserved lots, to be used for the protection thereof. ~~Said tax shall be due and payable at the date of the assessment of the state tax, in the years when the legislature is in session, and for other years it shall be due and payable in a year after the date of such assessment.~~ Such tax shall be paid on or before the 1st day of October, annually. The valuation as determined by the board of equalization, and set forth in the statement filed by it as provided by section 65 of chapter 14, shall be the basis for the computation and apportionment of the tax assessed. The state tax assessor shall determine, in accordance with the provisions of section 74-A of chapter 14, the amount of such taxes due from the owners of lands in each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots, and such amounts shall be included in the statements referred to in section 77 of chapter 14. The tax assessed shall be valid, and all remedies herein provided shall be in full force if said property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.'

Sec. 26. R. S., c. 32, § 75, amended. Section 75 of chapter 32 of the revised statutes is hereby amended to read as follows :

'Sec. 75. State tax assessor to file certificate. The state tax assessor shall, ~~within 30 days after such tax is due~~ on or before the 1st day of May of each year, prepare and file with the treasurer of state a certificate setting forth the ~~description of each lot, parcel, or right subject to the tax, together with the tax~~ name of each municipality in the Maine forestry district and the amount of forestry district taxes due from such municipality computed at the rate fixed in the preceding section.'

Sec. 27. R. S., c. 32, § 76, repealed and replaced. Section 76 of chapter 32 of the revised statutes is hereby repealed and the following enacted in place thereof :

'Sec. 76. Tax notices sent to known owners; publication; payment. The state tax assessor shall, on or before the 1st day of July annually, notify the owners of such lands so assessed in accordance with the provisions of section 77 of chapter 14. Such lands are held to the state for payment of the tax so assessed with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assess-

ment is made. Payment and collection of such forestry district taxes shall be in accordance with the provisions of sections 77-A to 77-C, inclusive, of chapter 14.'

Sec. 28. R. S., c. 32, § 77, repealed. Section 77 of chapter 32 of the revised statutes is hereby repealed.

Sec. 29. R. S., c. 32, § 86, amended. Section 86 of chapter 32 of the revised statutes is hereby amended to read as follows:

'Sec. 86. Any adjacent town or plantation may become part of forestry district. Any incorporated town or organized plantation adjoining any part of the Maine forestry district may, by vote at any meeting of its inhabitants duly called and held, become a part of said forestry district and subject to all the provisions of the ~~13~~ 12 preceding sections. A copy of such vote, certified by the town clerk or plantation assessors, shall be forwarded forthwith to the state tax assessor, to the treasurer of state and to the commissioner, and from the time such certified copy is filed in the office of the treasurer of state, the town or plantation so voting shall be and continue a part of said forestry district. All incorporated towns or organized plantations which shall become a part of said district and all officers of such towns or plantations shall be and are exempt from the duties and obligations imposed by the provisions of section 58 of chapter 85.'

Sec. 30. R. S., c. 37, § 148, amended. The 1st and 2nd sentences of section 148 of chapter 37 of the revised statutes are hereby amended to read as follows:

'Whenever there are 200 or more persons of all ages resident of an unorganized unit which was formerly a town or plantation, on April 1 of any year, in accordance with the sworn returns of the agent for said unorganized unit duly appointed by the commissioner as provided by section 149, the total cost of school privileges provided under sections 142, 143, 144, and 146, for the school year ending on the following June 30, together with an additional charge of 5% for administration, but with deductions for the amount of interest on lands reserved, if any, of said unorganized unit for said school year and the amount said unorganized unit if a town would receive from the state as provided by sections 99, 201, 202, 203, and 204, shall be assessed upon the property of said unorganized unit by the state tax assessor ~~and added to the state tax for the said year in accordance with the provisions of section 74-A of chapter 14,~~ provided said assessment shall be limited to a school tax rate of 10 mills on the dollar above the average of school tax rates of the municipalities of the state for the pre-

ceding school year. It shall be the duty of the commissioner to furnish on or before February 10 of ~~said~~ the following year to the state tax assessor a detailed statement of expenditures for school purposes and deductions on account of interest on lands reserved and state school funds credits as hereinbefore provided for such unorganized units, for use in making said tax assessment and as a permanent record thereof.'

Sec. 31. R. S., c. 79, § 12, amended. Section 12 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 12. Duties of county commissioners. The county commissioners shall make the county estimates and cause the taxes to be assessed. All assessments under the provisions of this chapter made by the county commissioners which include sums assessed for an illegal object shall not be void, nor shall any error, mistake, omission or inclusion of illegal sums in the assessment by the county commissioners void so much of the assessment as is assessed for legal purposes; and any person paying such tax may bring an action of debt against the county in the superior court for the same county and shall recover so much of the sum paid as was assessed for an illegal object, with 25% interest and costs and any damages which he has sustained by reason of the mistakes, errors or omissions of such commissioners. They shall also examine, allow, and settle accounts of the receipts and expenditures of the moneys of the county; represent it; have the care of its property and management of its business; by an order recorded, appoint an agent to convey its real estate; lay out, alter, or discontinue ways; keep their books and accounts on such forms and in such manner as shall be approved by the state department of audit; and perform all other duties required by law.'

Sec. 32. R. S., c. 79, § 62, amended. Section 62 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 62. Commissioners annually to inspect county roads, state and state aid highways in unincorporated places; assessments for repairs; agent to be appointed to superintend the repair of roads. ~~Said~~ Such county commissioners in September or October annually, by one or more of their board, shall make an inspection of all county roads, state and state aid highways, and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties and shall thereupon make an estimate of the amount needed for repairs, cutting bushes, maintenance, snow removal, and improvements, so as to comply with the provisions of the state highway laws, and to otherwise make them safe and convenient for public travel for the following year and assess thereon not

exceeding 2% of the valuation thereof, and shall assess on the county the balance of ~~said~~ such amount if ~~said~~ such amount of 2% is not sufficient to properly comply with the above requirements; and ~~they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, for the purpose of assessing not exceeding said 2% of the value thereof on the land owners, and shall assess upon each a sum proportionate to the value thereof as evidenced by the last Maine state valuation~~ such assessments shall be made upon the total valuation of each unorganized township and lot or parcel of land not included in any township, according to the last state valuation, and shall not exceed 2% of the value thereof on the landowners; and cause so much thereof, as they deem necessary for the purpose aforesaid, to be expended on said roads within ~~± year~~ 2 years from the date of assessment, which assessment shall create a lien thereon for the payment thereof. They shall make such assessment not later than April 1st of the following year and lists ~~of said~~ containing the road repair ~~taxes~~ tax millage rate and the total amount of such tax assessed upon each unorganized township and lot or parcel of land not included in any township, according to the last state valuation, shall immediately be certified and transmitted by the county treasurer to the ~~treasurer of state, to be by him collected and~~ state tax assessor. The state tax assessor shall determine the amount of tax due, in accordance with the provisions of section 74-A of chapter 14, and shall include such amounts in the statements referred to in section 77 of chapter 14. The state tax assessor shall collect such taxes and cause them to be remitted to the county treasurer in the same manner as provided for the county tax, provided, however, that the treasurer of state shall, when remitting to the county, remit the road repair tax and county tax in separate amounts and designate the amount of the road repair tax collected from each township. Collection of ~~said~~ such road repair taxes shall be enforced in the same manner as provided for the enforcement of collection of county taxes and interest collected shall be credited to the general fund of the state. The county commissioners at the time the taxes provided for by this section are assessed ~~shall~~ may appoint an agent or agents, skilled in road building, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section 60. Provided, however, that in deorganized towns, an assessment may be made of over 2% of the valuation thereof, in which case, the amount over the 2% shall be paid by the state out of the general highway fund on approval of the state highway commission.'

Sec. 33. R. S., c. 79, § 63, amended. The 1st sentence of section 63 of chapter 79 of the revised statutes is hereby amended to read as follows:

'If any owner fails to pay the sum so assessed on his land, for the expenses of making and opening such new roads, within 2 months from the time

fixed therefor as provided in section 61 ~~or fails within a month after the 15th day of each June to pay his assessment for repairing roads, as provided in the preceding section,~~ the county treasurer shall proceed to sell the lands so assessed by advertising the lists of unpaid taxes, with the date of assessment and the time and place of sale, in the state paper, and in some paper, if any, printed in the county where the lands lie, 3 weeks successively, the last publication to be at least 30 days before the time of sale.'

Sec. 34. R. S., c. 79, § 65, amended. The last sentence of section 65 of chapter 79 of the revised statutes is hereby amended to read as follows:

'That portion of ~~said~~ such assessment, which is for repairs of sudden injuries as aforesaid, shall be set down in the assessment in distinct items ~~in a separate column~~ and shall be enforced ~~as is provided in section 63 in the same manner as provided for the enforcement of collection of county taxes.~~

Sec. 35. R. S., c. 79, § 66, amended. Section 66 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 66. Purchasers acquire county's title only, and have no claim on the county. Purchasers of land sold for non-payment of ~~state and county taxes and assessments for opening and making and repairing roads~~ have no claim against the ~~state or~~ county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings or failure to comply with the law under which the sales were made. Deeds given pursuant to sales made for non-payment of ~~state and county taxes such assessments~~ vest in the grantee the title of the ~~state or of the~~ county to the lands sold, subject to the conditions of sale, and no more.'

Sec. 36. R. S., c. 79, § 67, amended. Section 67 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 67. Part owner may redeem his share. Any person having a legal interest in a tract so advertised, sold, or forfeited may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim thereon. The rate of interest upon unpaid ~~state and county taxes, and taxes assessed assessments~~ by county commissioners for opening and making ~~and repairing~~ roads shall be ~~20%~~ 6% a year, commencing at the expiration of 1 year from the date of the assessments, except when otherwise provided.'

Sec. 37. R. S., c. 81, § 154, amended. Section 154 of chapter 81 of the revised statutes is hereby amended by adding at the end thereof a new sentence to read as follows:

'The provisions of this section shall not apply to taxes assessed on real estate in the unorganized territory.'

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Sec. 38. R. S., c. 90, § 13, amended. The 2nd sentence of section 13 of chapter 90 of the revised statutes is hereby amended to read as follows:

~~'Said~~ Such state tax assessor shall have the power and authority to assess taxes at any time after the act terminating the organization of the town or plantation becomes operative, by making assessment once a year under the laws now relating to the assessment of ~~taxes in towns by assessors, and committing the same to the treasurer of state for collection~~ state taxes in unorganized territory, and ~~said treasurer~~ of the state tax assessor shall have the same power and authority to enforce the collection of said taxes as is now provided for the collection of state taxes ~~so committed.~~'

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

Effective March 9, 1945

Chapter 42

AN ACT Relating to Assessment and Collection of State Taxes on Certain Corporations.

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

Sec. 1. R. S., c. 14, § 103, amended. Section 103 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 103. Taxes, how assessed and when due and payable. On or before the 1st day of August, 1945, the secretary of state shall certify to the state tax assessor the corporate name, the name of the treasurer and the amount of authorized capital stock of each of such corporations. Thereafter he shall thus certify to the state tax assessor whenever a new corporation has been organized and whenever a change has occurred in the corporate name or the name of the treasurer or the amount of authorized capital stock of a corporation already organized. The state tax assessor shall, on or before the 1st day of July, annually, assess the tax provided by the preceding section upon the authorized capital stock of each of said corporations and shall ~~certify the same to the secretary of state, who shall thereupon~~ notify each of said corporations of the amount of said tax assessed to it, and such tax shall become due and payable from said corporation ~~into the state treasury~~ to the state tax assessor on the 1st day of September thereafter. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.'