

# MAINE STATE LEGISLATURE

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CHAPTER 113  
TIMBER AND GRASS ON PUBLIC  
RESERVED LOTS

Sec.

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**§ 1541. 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, with interest thereon at the rate of 6% a year, to commence upon the taxes for the year in which such assessment is made, on the first 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 first day of October of such 2nd year.

R.S.1954, c. 16, § 86.

**§ 1542. Payment of owner's interest; 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 State Tax Assessor a certificate, discharging the tax upon the interest upon which such payment is made.

R.S.1954, c. 16, § 87.

**§ 1543. Each acreage interest forfeited if tax unpaid**

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 by the 30th day of

March of the year following the assessment shall be forfeited to the State, 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. Any owner may redeem his interest in such public reserved lots by tendering to the State Tax Assessor, within one year after the date of the forfeiture, his proportional part of all the sums due on such lots, together with interest at 6% a year from the date of the forfeiture, and \$1 for a release.

R.S.1954, c. 16, § 88.

**§ 1544. Land unredeemed in one year forfeited to State**

If any fractional part or interest represented by acreage in such public reserved lots shall not be redeemed as provided in section 1543 at the expiration of one year from the date of the 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.

R.S.1954, c. 16, § 89.

**§ 1545. Timber and grass forfeited held for benefit of townships**

All timber and grass forfeited under section 1544 shall be held in trust by the State for the benefit of the townships in which such public reserved lots lie, and shall be under the control of the Forest Commissioner, as provided in the case of public reserved lots in plantations.

R.S.1954, c. 16, § 90.

**§ 1546. Division of lots partially forfeited**

The Forest Commissioner shall cause a division to be made, if found necessary from time to time, of the public reserved lots which have been partially forfeited, and shall set off and hold the forfeited portions for the benefit of townships in which they lie, as provided in section 1545.

R.S.1954, c. 16, § 91.

**§ 1547. Taxes due from forfeited interest 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. 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.

R.S.1954, c. 16, § 92.