

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 877

S. P. 287

In Senate, February 17, 1971

Referred to Committee on State Government. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Fortier of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Creating the Bureau of Property Taxation Within the Department
of Finance and Administration.**

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

Sec. 1. R. S., T. 5, § 283, sub-§ 6, additional. Section 283 of Title 5 of the Revised Statutes is amended by adding a new subsection 6, to read as follows:

6. Bureau of Property Taxation. Bureau of Property Taxation, the head of which shall be the Director, Bureau of Property Taxation.

Sec. 2. R. S., T. 12, § 1201, amended. The last paragraph of section 1201 of Title 12 of the Revised Statutes, as repealed and replaced by section 34 of chapter 226 of the public laws of 1965, is amended to read as follows:

Whenever it shall appear to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** 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~~ **Director, Bureau of Property Taxation** with the approval of the Forest Commissioner and the Attorney General may declare such territory to be a part of the Maine Forestry District.

Sec. 3. R. S., T. 12, § 1202, amended. The 2nd sentence of section 1202 of Title 12 of the Revised Statutes, as amended by section 35 of chapter 226 of the public laws of 1965, is further amended to read as follows:

A copy of such vote, certified by the municipal clerk, shall be forwarded forthwith to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, 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 municipality so voting shall be and continue a part of said Forestry District.

Sec. 4. R. S., T. 12, § 1601, amended. The 5th and 6th sentences of section 1601 of Title 12 of the Revised Statutes, as amended, are further amended to read as follow :

The valuation as determined by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, and set forth in the statement filed by him as provided by Title 36, sections 381 or 381-A, shall be the basis for the computation and apportionment of the tax assessed. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine, in accordance with Title 36, section 1142, 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 public reserved lots, and such amounts shall be included in the statements referred to in Title 36, section 1145.

Sec. 5. R. S., T. 12, § 1604, amended. Section 1604 of Title 12 of the Revised Statutes is amended to read as follows :

§ 1604. Filing of tax certificate with treasurer

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of May of each year, prepare and file with the Treasurer of State a certificate setting forth the 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 section 1601.

Sec. 6. R. S., T. 12, § 1605, amended. The first sentence of section 1605 of Title 12 of the Revised Statutes is amended to read as follows :

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of July annually, notify the owners of such lands so assessed in accordance with Title 36, section 1145.

Sec. 7. R. S., T. 20, § 1461, sub-§ 1, amended. The first and 3rd sentences of subsection 1 of section 1461 of Title 20 of the Revised Statutes are amended to read as follows :

On April 1st, annually, the total cost of school privileges provided in any unorganized unit under sections 1451, 1453, 1454 and 1458, for the school year ending on the preceding June 30th, together with an additional charge of 8% of such total cost for administration, but with deductions for the amount of interest on lands reserved, if any, prorated to allow for the allocation provided by Title 30, Section 4165, subsection 1, of said unorganized unit for said school year and any other sums credited to the Unorganized Territory School Fund on behalf of said unit, shall be assessed upon the property of said unorganized unit by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** in accordance with Title 36, section 1142.

It shall be the duty of the commissioner to furnish on or before February 10th of each year to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a statement of expenditures for school purposes in each unorganized

unit during the preceding school year and deductions on account of interest on lands reserved and other credits for such unorganized units, for use in making said tax assessment and as a permanent record thereof.

Sec. 8. R. S., T. 20, § 1461, sub-§ 2, amended. The first sentence of subsection 2 of section 1461 of Title 20 of the Revised Statutes is amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall include the amounts of such school tax assessment, as made in accordance with Title 36, section 1142, in the statements referred to in Title 36, section 1145.

Sec. 9. R. S., T. 20, § 1464, amended. The first and 4th sentences of section 1464 of Title 20 of the Revised Statutes are amended to read as follows:

Expenditures for capital outlay made during any school year ending June 30th in any unorganized unit, as defined in section 1451, shall be assessed upon the property of said unorganize unit by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and added to the state tax for the year in which it is assessed.

It shall be the duty of the commissioner to file on or before March 15th of each year with the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a statement of expenditures made during the preceding fiscal year under section 1463 and of any balances due in accordance with this section for use in making said tax assessment and as a permanent record thereof.

Sec. 10. R. S., T. 20, § 1466, amended. The first sentence of section 1466 of Title 20 of the Revised Statutes, as amended by section 15 of chapter 502 of the public laws of 1969, is further amended to read as follows:

All assessments made under section 1462 to 1471 shall be based on the valuation of each unorganized unit as determined for the year in which the assessment is made by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, and set forth in the statement filed by him as provided in Title 36, sections 381 or 381-A.

Sec. 11. R. S., T. 20, § 1467, amended. The first and 2nd sentences of section 1467 of Title 20 of the Revised Statutes are amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, not later than April 1st, following the filing of the statement by the commissioner as provided by section 1464, make an assessment of the total amount certified and shall determine the amount of tax due in accordance with Title 36, section 1142 and include such amount in the statement referred to in Title 36, section 1145. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall collect such taxes and deposit the receipts with the Treasurer of State daily.

Sec. 12. R. S., T. 20, § 1470, amended. Section 1470 of Title 20 of the Revised Statutes is amended to read as follows:

§ 1470. Assessment after organization of units

Whenever any unorganized unit, in which capital expenditures have been made under sections 1462 to 1471, becomes organized as a town or plantation, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall add annually to the state tax of such town or plantation the amount such town or plantation would have paid in accordance with section 1464 had it not become organized.

Sec. 13. R. S., T. 23, § 4051, amended. The 4th and 5th sentences of section 4051 of Title 23 of the Revised Statutes are amended to read as follows:

They shall make such assessment not later than April 1st of the following year and lists containing the road repair tax millage rate and the total amount of such tax assessed upon each unorganized township, deorganized town 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 ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amounts in the statements referred to in Title 36, section 1145.

Sec. 14. R. S., T. 30, § 254, amended. The last sentence of section 254 of Title 30 of the Revised Statutes is amended to read as follows:

They may add such sum above the sum so authorized, not exceeding 2% of said sum, as a fractional division renders convenient and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection, and the county treasurer shall immediately certify the millage rate to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**.

Sec. 15. R. S., T. 30, § 1201, amended. The 2nd and 3rd sentences of section 1201 and the first sentence of the 2nd paragraph, as enacted by chapter 354 of the public laws of 1967, of section 1201 of Title 30 of the Revised Statutes, are amended to read as follows:

The county commissioners shall annually assess upon the townships an amount sufficient to provide for such protection, and said assessment shall be certified and transmitted by the county treasurers to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** not later than April 1st of each year, provided said assessment in respect to Township 17, R. 4 and Township 17, R. 5 shall not exceed \$505 each in any one year. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amounts in the statements referred to in Title 36, section 1145. All sums paid to counties by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** under this section for fire protection shall be expended by the county commissioners exclusively for the purposes for which the assessments were made.

Sec. 16. R. S., T. 30, § 1202, amended. The 4th and 5th sentences of section 1202 of Title 30 of the Revised Statutes are amended to read as follows:

The county commissioners shall annually assess upon said townships an amount sufficient to provide for such services, said tax not to exceed $\frac{1}{2}$ of 1% of the valuation of said townships, and said assessment shall be certified and transmitted by the county treasurer to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** not later than April 1st each year. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the amount of tax due, in accordance with Title 36, section 1142, and shall include such amount in the statements referred to in Title 36, section 1145.

Sec. 17. R. S., T. 30, § 5301, amended. The first and 3rd sentences of section 5301 of Title 30 of the Revised Statutes are amended to read as follows:

The Board of Emergency Municipal Finance, as heretofore established and hereinafter designated in this subchapter as the "board," shall be composed of the 3 persons who legally hold the office of Commissioner of Finance and Administration, Treasurer of State and ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**.

The person holding the office of ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall be the chairman of the board.

Sec. 18. R. S., T. 30, § 5702, amended. Section 5702 of Title 30 of the Revised Statutes is amended to read as follows:

§ 5702. Power and authority of Director, Bureau of Property Taxation

Whenever the organization of any town or plantation has been terminated by Act of the Legislature, the powers, duties and obligations relating to the affairs of said town or plantation shall be vested in the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** for not more than 5 years. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the authority to sell or otherwise dispose of any property, other than property formerly used or still being used for school purposes, the title of which rests in the town at the time of deorganization or may come to the town subsequent to deorganization. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the power and authority to assess taxes 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 state taxes in unorganized territory, and the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have the same power and authority to enforce the collection of said taxes as is now provided for the collection of state taxes. All moneys received by virtue of said assessment and collection, or disposal of property, shall be applied to the payment of necessary expenses of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** in making such assessment, and to the payment of any obligations of said town or plantation outstanding at the time of termination of its organization, and to the payment of state and county taxes assessed

against such town or plantation and for the completion of any public works of said town or plantation already begun. When in the best judgment of said ~~State Tax Assessor~~ Director, Bureau of Property Taxation final payment of all known accounts against said town, which has been or may be deorganized, has been made, or at the end of said period of 5 years, any funds unexpended, if any exist, shall be deposited by the former town if still in its possession, or by the Treasurer of State if in his possession, with the county commissioners as an off-set against future road taxes in such deorganized town, as already set forth in Title 23, section 4051. If no road maintenance as described exists in said town, said unexpended funds shall be expended on repairs, maintenance or restoration of such town enterprise as may be designated by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation in his capacity as described in this section.

Sec. 19. R. S., T. 30, § 5703, amended. The first sentence of section 5703 of Title 30 of the Revised Statutes is amended to read as follows:

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall be authorized to transfer any cemetery trust funds held by the town at the time of deorganization to a cemetery association provided such association is formed under the laws of the State.

Sec. 20. R. S., T. 33, § 663, amended. The first sentence of section 663 of Title 33 of the Revised Statutes is amended to read as follows:

In each county containing lands in unorganized territory, so called, the register of deeds shall transmit to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation certified copies of the record of all transfers of lands in unorganized territory made after the 20th day of March, 1907, within 10 days after such record is made.

Sec. 21. R. S., T. 36, § 51-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 51-A, to read as follows:

§ 51-A. Director, Bureau of Property Taxation

The Director, Bureau of Property Taxation, or any agent he may designate, may summon before him and examine on oath any town assessor or other officer, or any officer of any corporation, or any individual whose testimony he shall deem necessary in the proper discharge of his duties, and shall require such witnesses to bring with them for examination any books, records, papers or documents, belonging to them or in their custody or control, relating to any matter which he may have authority to investigate or determine. The Director, Bureau of Property Taxation or such agent as he may designate, shall have power to administer all oaths required under this Title. In case of failure on the part of any person or persons to comply with any order of the Director, Bureau of Property Taxation, or on refusal of any witness to testify on any matter regarding which he may lawfully be interrogated before the Director, Bureau of Property Taxation or his agent, the Superior Court may, on application of the Attorney General made at the written request of the Director, Bureau of Property Taxation, compel obedience by attachment proceedings for contempt as in the case of disobedience

of the requirement of a subpoena issued from such court or a refusal to testify therein. Officers who serve summonses or subpoenas and witnesses attending when summoned shall receive like compensation as officers and witnesses in the Superior Court. He or his agents may hold sessions at any place other than the capital when deemed necessary in the performance of his duties.

Sec. 22. R. S., T. 36, § 54, amended. Section 54 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 502 of the public laws of 1969, is further amended to read as follows:

§ 54. Annual report to Governor and Council

The State Tax Assessor shall annually, before the first day of January, make a report to the Governor and Council of the proceedings of the Bureau of Taxation, and shall include therein ~~tabular summaries derived from returns from local assessors, with~~ summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest ~~and for the years in which the State Tax Assessor shall have equalized the valuation of the State, the report shall include tabular statements of the state valuation by towns.~~

Sec. 23. R. S., T. 36, § 56, additional. Title 36 of the Revised Statutes is amended by adding a new section 56 to read as follows:

§ 56. Abatement and supplemental assessment

The Director, Bureau of Property Taxation may, subject to the approval of the Governor and Council, 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 Director, Bureau of Property Taxation to the State Controller, and such amount or amounts shall be deducted from such taxes.

The Director, Bureau of Property Taxation may, within 2 years from the assessment, if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by the Director, Bureau of Property Taxation. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly.

Sec. 24. R. S., T. 36, § 101, repealed. Section 101 of Title 36 of the Revised Statutes is repealed.

Sec. 25. R. S., T. 30, § 201, amended. Section 201 of Title 36 of the Revised Statutes is amended to read as follows:

§ 201. Supervision and administration; meetings

~~The State Tax Assessor~~ Director, Bureau of Property Taxation shall have and exercise general supervision over the administration of the assessment and taxation laws of the State, and local assessors and all other assessing officers in the performance of their duties, to the end that all property shall be assessed at the just value thereof in compliance with the laws of the State. ~~The State Tax Assessor~~ Director, Bureau of Property Taxation,

or any agent he may designate, shall visit officially every county in the State at least once each year, and at other times as may be necessary in the performance of his duties, and shall there hold sessions at such times and places as he may deem necessary to inquire into the methods of assessment and taxation and to confer with and give necessary advice and instruction to local assessors as to their duties under the laws of the State, and to secure information to enable him to perform his duties. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall give such public notice of said meetings as he deems proper, and shall give to each board of town assessors in the county in which meetings are to be held a notice by mail of the time and place of such meetings. Each board of town assessors, or some member or members of each of them, shall attend said meeting, having with them the then last lists or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** or such agent may put to them. Said meeting shall be under the general direction of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and governed by such rules of order as said ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make. Any town, whose assessors shall fail to attend said meetings without excuse, satisfactory to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, shall be liable to pay the reasonable expenses of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, or of any person appointed by him, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Such expenses shall be reported to the Legislature by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and shall be added to the amount of the next state tax levied against such town, or may be recovered in a civil action against such town in the name of the Treasurer of State.

Sec. 26. R. S., T. 36, § 202, amended. Section 202 of Title 36 of the Revised Statutes, as repealed and replaced by section 1 of chapter 579 of the public laws of 1969, is amended to read as follows:

§ 202. Training and certification of assessors

I. Training of assessors

A. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall establish a program of training to meet the needs of the State of Maine for a sufficient supply of completely trained assessors. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may designate what programs, either within or outside the State, are acceptable for these training purposes.

B. Municipalities may expend funds for educational and training activities, including reimbursement for travel, meals and lodging. In addition, municipal officers may authorize leave of absence with pay for such training purposes.

2. Certification of assessors. Beginning July 1, 1971, the Bureau of Taxation shall hold qualifying examinations for assessors at least twice each year.

Such additional examinations may be held as the ~~State Tax Assessor~~ Director, Bureau of Property Taxation deems necessary.

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall determine the content and type of examination.

The examination shall, among other things, test the applicant's knowledge of applicable law and techniques of assessing.

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall determine what level of attainment on the examinations shall constitute a passing of the test. If more than one type of examination is utilized the various portions of the examination may be weighted and if only one examination is used various portions of it may be weighted.

3. **Classes of certification.** The ~~State Tax Assessor~~ Director, Bureau of Property Taxation may establish 2 classes of certification if he deems it desirable.

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation may issue provisional certificates to permit persons to complete basic training requirements while on the job. Such provisional certificates shall be limited to one year, renewable annually for a maximum of 3 years. A provisional certificate does not constitute a certificate of eligibility.

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he is qualified to perform the assessing function. Certificates of eligibility shall remain in force for 5 years but may be extended from time to time without further examination at the discretion of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, if the certificate holder is employed as municipal assessor.

Any certificate issued by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may for cause be revoked after hearing. In revoking a certificate, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall give the certificate holder 30 days' written notice of the time and place of the hearing and of the reasons therefor.

Sec. 27. R. S., T. 36, §§ 204 - 206, amended. Sections 204, 205 and 206 of Title 36 of the Revised Statutes are amended to read as follows:

§ 204. Daily payment to treasurer

All state, county and forestry district taxes collected by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation under this Title shall be paid to the Treasurer of State daily.

§ 205. Forms, reports and records

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall prescribe the form of blanks, reports, abstracts and other records relating to the assessment of property for taxation. Assessors and other officers shall use and follow the forms so prescribed and the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall have power to enforce their use.

§ 206. Compensation of assessors, collectors and treasurers

~~Municipalities~~ **Primary assessing areas and municipalities** shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirement of this Title. ~~Municipalities~~ **Primary assessing areas and municipalities** shall pay to collectors, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation.**

Sec. 28. R. S., T. 36, § 207, amended. Section 207 of Title 36 of the Revised Statutes is amended to read as follows:

§ 207. —Conventions

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, during any fiscal year, may apply a sum not to exceed \$200 to be taken from the departmental appropriation of the property division to assist the Maine Municipal Association in defraying the expenses incident to the holding of conventions and meetings of town assessors.

Sec. 29. R. S., T. 36, § 291, amended. The first paragraph of section 291 of Title 36 of the Revised Statutes, as repealed and replaced by section 3 of chapter 502 of the public laws of 1969, is amended to read as follows:

There is ~~hereby~~ established a Municipal Valuation Appeals Board to which a municipality may appeal from the equalized valuation determined by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** when the municipality feels aggrieved by such valuation.

Sec. 30. R. S., T. 36, § 292, amended. The first 3 paragraphs of section 292 of Title 36 of the Revised Statutes, as repealed and replaced by section 3 of chapter 502 of the public laws of 1969, are amended to read as follows:

The Municipal Valuation Appeals Board shall hear appeals by any municipality deeming itself aggrieved by the state valuation of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and render its decision based upon the recorded evidence.

Any municipality deeming itself aggrieved shall file a written notice of appeal with the board within 30 days of notification of the valuation by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The appeal to the board shall be in writing signed by a majority of the municipal officers, and shall be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and affidavit shall be served on the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The municipality appealing shall have the burden of proving that the valuation established by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** is erroneous with respect to that municipality.

The board shall hear such an appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than January 15th following the date on which the appeal is taken. The board shall

order notice of hearing and give at least 5 days notice prior to hearing thereof to the municipality and to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation. The board, after hearing, shall have the power to raise or lower or sustain the state valuation as determined by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation with respect to the municipality which has filed the appeal. The decision of the board shall be final. The valuation thus determined shall be certified to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 381.

Sec. 31. R. S., T. 36, c. 102, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 102, to read as follows:

CHAPTER 102
PROPERTY TAX ADMINISTRATION
SUBCHAPTER I
BUREAU OF PROPERTY TAXATION

§ 301. Director

The responsibility for the direction, supervision and control of the administration of all property tax laws in the State is vested in the Director of the Bureau of Property Taxation. The Director of the Bureau of Property Taxation shall take all necessary and legal means to ensure that the intent of this chapter is fulfilled.

§ 302. Unorganized territories

The Bureau of Property Taxation shall be responsible for the performance of the assessing function in the unorganized territory of the State and this territory shall constitute a single assessing district.

Sec. 32. R. S., T. 36, § 381, amended. The first, 8th, 9th and 12th sentences of section 381 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

A statement of the amount of the assessed valuation for each town, township and lot or parcel of land in any unorganized township and lot or parcel of land not included in any township, after adjustment as provided by section 208, the aggregate amount for each county, and for the entire State as fixed by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, shall be certified by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation and deposited in the office of the Secretary of State as soon as completed, and before the first day of February of the regular sessions of the Legislature.

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 ~~State Tax Assessor~~ Director, Bureau of Property Taxation.

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 ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** 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.

In all such appeals, the State shall be regarded as the appellee; and all notices required by statute, rule or order of court shall be served upon the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** or upon the Attorney General.

Sec. 33. R. S., T. 36, § 381-A, amended. The first sentence and the last paragraph of section 381-A of Title 36 of the Revised Statutes, as enacted by section 5 of chapter 502 of the public laws of 1969, are amended to read as follows:

As of October 15th of the year following the filing of the state valuation under section 381, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall conduct a review of the existing state valuation of municipalities.

The interim state valuation so fixed shall be certified by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and deposited in the office of the Secretary of State on or before December 1st.

Sec. 34. R. S., T. 36, §§ 382 to 384, amended. Sections 382 to 384 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

§ 382. Failure of assessor to furnish information; valuation fixed by Director, Bureau of Property Taxation

If the assessors of any town or some one of them fail to appear before the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** or his agent as provided in this Title, or to transmit to him the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may in his discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as ~~he~~ he shall deem just and equitable.

§ 383. Town assessor's annual return to Director, Bureau of Property Taxation

The assessors of each town shall, on or before the first day of August, annually, and at such other times as the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may require, make and return on blank lists which shall be seasonably furnished by the said ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation,

together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessment is based, and itemized lists of property upon which the town has voted to affix a value for taxation purposes.

§ 384. Investigation of valuation ; actions and prosecutions ; reassessment orders ; appeals

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation and of failure to assess property liable to taxation. He shall bring to the attention of town assessors all such cases in their respective towns. He shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and county attorneys, upon the written request of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, shall institute such legal proceedings as may be necessary to carry out this Title. The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall have power to order the reassessment of any or all real and personal property, or either, in any town where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such town shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed willful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the local assessors, then the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may employ assistance from within or without the town where such reassessment is to be made, and said town shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment. The State shall be permitted to intervene in any action resulting from an order of the ~~State Tax Assessor~~ Director, Bureau of Property Taxation pursuant to this section.

Sec. 35. R. S., T. 36, § 451, amended. The last sentence of section 451 of Title 36 of the Revised Statutes, as amended by section 7 of chapter 502 of the public laws of 1969, is further amended to read as follows :

The valuation as determined by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, as set forth in the statement filed by him as provided by section 381 or section 381-A, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 36. R. S., T. 36, § 452, amended. The first sentence of section 452 of Title 36 of the Revised Statutes is amended to read as follows :

As soon as practicable after April 1st, annually, the ~~State Tax Assessor~~ director shall file with the Treasurer of State lists of the taxes provided by section 451.

Sec. 37. R. S., T. 36, § 454, amended. Section 454 of Title 36 of the Revised Statutes, as amended by section 8 of chapter 502 of the public laws of 1969, is further amended to read as follows:

§ 454. Payment of tax in town where charters surrendered

When the charter of any municipality listed in the statement filed with the Secretary of State by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** under section 381 or section 381-A is subsequently surrendered by Act of the Legislature, the tax 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~~ **Director, Bureau of Property Taxation** in the same manner as provided by law in the case of other outstanding obligations of such municipality.

Sec. 38. R. S., T. 36, § 1141, amended. The last sentence of the first paragraph of section 1141 of Title 36 of the Revised Statutes, as amended by section 9 of chapter 502 of the public laws of 1969, is further amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership.

Sec. 39. R. S., T. 36, § 1141, amended. The 2nd sentence of the last paragraph of section 1141 of Title 36 of the Revised Statutes, as amended by section 9 of chapter 502 of the public laws of 1969, is further amended to read as follows:

The valuation as determined by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and set forth in the statement filed by ~~it~~ **him** as provided by section 381 or section 381-A shall be the basis for the computation and apportionment of the tax assessed.

Sec. 40. R. S., T. 36, § 1142, amended. Section 1142 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 1142. Determination of tax; list filed for public inspection

When the real estate mentioned in section 1141 is assessed for any state, county and forestry district taxes, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the proportionate amount of such taxes due from the owners of such real estate by applying the total millage rate of all such taxes against the valuation as listed by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The statement of the total tax due from each such owner shall be mailed as provided in section 1145. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall make a list, using the last state valuation as established by him. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of real estate mentioned in section 1141 and each owner of rights in public reserved lots, and shall 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~~ **Director, Bureau of Property Taxation**.

on or before the first day of July of each year, and shall be available for public inspection.

Sec. 41. R. S., T. 36, § 1143, amended. The first paragraph of section 1143 of Title 36 of the Revised Statutes, as amended by section 11 of chapter 502 of the public laws of 1969, is further amended to read as follows:

In the lists made by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, in accordance with sections 1141 and 1142, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letter "T." when used alone shall be held and construed to mean Township; the letter "R." when used alone, Range; the letter "N." when used alone shall be construed to mean North; "E." East; "S." South; "W." West; the letters "N. W." North West; "N. E." North East; "S. W." South West; "S. E." South East.

Sec. 42. R. S., T. 36, § 1144, amended. The last sentence of section 1144 of Title 36 of the Revised Statutes, as amended by section 4 of chapter 271 of the public laws of 1967, is further amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall determine the proportionate amount of such taxes due from the owners of such real estate and shall include such amounts in the statements referred to in section 1145.

Sec. 43. R. S., T. 36, § 1145, amended. The first and 5th sentences of section 1145 of Title 36 of the Revised Statutes, as amended by section 5 of chapter 271 of the public laws of 1967, are further amended to read as follows:

When any state, county and forestry district taxes are assessed as provided for in section 1142, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, on or before the first day of July thereafter, notify in writing the owners of real estate so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the real estate 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.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** 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 real estate of such owner or owners.

Sec. 44. R. S., T. 36, § 1181, amended. Section 1181 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 1181. Lists of lands in unorganized territory; value, soil and growth in different ownerships; appearance before Director, Bureau of Property Taxation

The Forest Commissioner shall prepare and deliver to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** full and accurate lists of all townships or parts of townships or lots or parcels of lands in unorganized territory in this State sold and not included in the tax lists, whether conveyed or not, and shall lay before said ~~Tax Assessor~~ **Director, Bureau of**

Property Taxation at his request all information in his possession touching value and description of lands in unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation**. In fixing the valuation of unorganized townships whenever practicable, the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall value the soil and such growth separately for purposes of taxation. All owners of real estate in unorganized territory or rights of timber and grass on public reserve lots shall, on or before the first day of August of each year preceding the regular legislative session, render to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** a signed list of all real estate in unorganized territory thus owned, either in common or severalty, giving the township, number, range and county where located. Upon notice in writing any such owner shall either in person or by authorized agent appear before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** at such reasonable time and place as he may designate and answer such questions or interrogatories as said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** may deem necessary in order to obtain a full knowledge of the just value, ownership and description of said real estate. If any owner does not render such list to said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** on or before said first day of August or, after notice, fails or refuses to appear before said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such real estate or rights of timber or grass.

Sec. 45. R. S., T. 36, § 1182, amended. Section 1182 of Title 36 of the Revised Statutes is amended to read as follows:

§ 1182. Returns to Director, Bureau of Property Taxation for unorganized territory; penalty for failure

The owners or agents of all lands in unorganized territory and in such towns and plantations as the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may designate shall return to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, on blanks furnished upon application to said ~~Tax Assessor~~ **Director, Bureau of Property Taxation**, the amount in board feet of all logs and other timber cut, or if it has been cut into 4-foot lengths, or otherwise, the number of cords of each kind of wood cut from their land the year preceding July 1st of the year in which said return is made. Should any owner or agent whose duty it is to make such return, neglect or refuse to comply with the requirements of this section, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may secure the information as to the amount of such cut by such methods as he deems expedient or advisable, and the expense of securing such information shall be added to the state tax next

assessed against the land of such owner or agent, and collected in the same manner as all taxes are collected on lands in unorganized territory.

Sec. 46. R. S., T. 36, §§ 1231 - 1233, amended. Sections 1231 to 1233 of Title 36 of the Revised Statutes are amended to read as follows:

§ 1231. Returns to Director, Bureau of Property Taxation

Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of the State, and not otherwise subject to taxation under existing laws of the State, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation a complete list of such property upon blanks furnished by said ~~Tax Assessor~~ Director, Bureau of Property Taxation. Such property shall be assessed by said ~~State Tax Assessor~~ Director, Bureau of Property Taxation for a just proportion of all state and county taxes. None of the property described in this section shall be included in the state valuation as made for unorganized townships.

Any such owner or person who willfully makes a fraudulent return under 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.

§ 1232. Due dates; proceedings on delinquency

Taxes levied under section 1231 shall be paid to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation on or before October 1st of each year. Interest on such state and county taxes shall be charged at the rate of 6% per year after the first day of October following the date of the assessment. A lien is created on all personal property for such taxes and expenses incurred in accordance with section 1233, 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 ~~State Tax Assessor~~ Director, Bureau of Property Taxation has expired, and it is unpaid, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within 60 days, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation 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. Any balance remaining after deducting taxes and necessary additions made in accordance with this subchapter shall be returned to the owner or person in possession of such property or the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may certify such unpaid taxes to the Attorney General, who shall bring a civil action in the name of the State.

§ 1233. Failure to make return; penalty

Should any owner or person having in his charge or control personal property taxable by said ~~State Tax Assessor~~ Director, Bureau of Property Taxation, as provided in section 1231, neglect or refuse to comply with the re-

quirements of this subchapter, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation 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 ~~State Tax Assessor~~ Director, Bureau of Property Taxation with the tax.

Sec. 47. R. S., T. 36, § 1281, amended. The 2nd, 3rd and 4th sentences of section 1281 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

On or before the 20th day of February annually, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall send by mail to the last known address of each owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed, the amount of unpaid taxes, interest to the first day of February, and publication costs of \$3, and alleging that a lien is claimed on such real estate for payment of such taxes, interest and costs, with a demand that payment be made by the first day of March, following. On or before the 20th day of February annually, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall publish in the state paper and in some newspaper, if any, published in the county where the real estate lies, a list, containing the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331, the amount of unpaid taxes, together with interest and costs, and a description according to the last state valuation, or the valuation established in accordance with section 1331, of the real estate upon which taxes remain unpaid. If such taxes and interest to date of payment and costs are not paid by such first day of March, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall record between the first and 15th days of March in the registry of deeds of the county or registry district where such real estate lies a certificate signed by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation, setting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331, the description of such real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331, the amount of unpaid taxes, interest to the first 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.

Sec. 48. R. S., T. 36, § 1282, amended. The last 2 paragraphs of section 1282 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 2 of the public laws of 1969, are further amended to read as follows:

In the event that such tax, interest and costs, together with \$1 for recording the discharge, shall be paid within the period of redemption, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages and shall record such discharge in the appropriate registry of deeds.

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~~

Director, Bureau of Property Taxation 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~~ **Director, Bureau of Property Taxation** discharging the taxes on the fractional part or ownership upon which such payment is made.

Sec. 49. R. S., T. 36, § 1283, amended. Section 1283 of Title 36 of the Revised Statutes, as amended by section 8 of chapter 271 of the public laws of 1967, is further amended to read as follows:

§ 1283. Supervision, administration and sale of real estate

A copy of the lien certificate shall be filed in the office of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. On the 30th day of March annually, whenever the State shall have acquired title to real estate assessed for any state, county and forestry district taxes, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid state, county and forestry district taxes and interest and costs on the books of the State shall be charged against the General Fund.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, whenever the State acquires title to such real estate, cause an inventory to be made of all such real estate. Such inventory shall contain a description of the real estate, amount of accrued taxes by years and such other information as may be necessary in the administration and supervision of such real estate. A copy of such inventory shall be furnished to the Forest Commissioner prior to the convening of the Legislature. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** 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 real estate then owned by the State and such recommendations as to the disposition of this real estate as the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** and the Forest Commissioner may wish to make.

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall, after authorization by the Legislature, sell and convey any such real estate; but shall in all cases of sales, except sales to the former owners of the real estate, give public notice of the proposal to sell such real estate and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. No sales of such real estate or any stumpage thereon shall be made by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** except by authorization of the Legislature.

The supervision, administration, utilization and vindication of the rights of the State in such real estate shall be vested in the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** until title is conveyed or otherwise disposed of by the Legislature.

All moneys received from the sale or use of such real estate shall be credited to the General Fund.

This section shall apply to real estate acquired through tax sales and owned by the State.

Sec. 50. R. S., T. 36, § 1284, amended. The first sentence of section 1284 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may bring a civil action in his own name to enforce the lien on real estate created by section 552, to secure the payment of state, county and forestry district taxes assessed under sections 1141, 1144 and 1331 upon real estate not liable to be assessed in any town.

Sec. 51. R. S., T. 36, §§ 1285 and 1286, amended. Sections 1285 and 1286 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

§ 1285. Collection of taxes in unorganized townships

In addition to the methods of collecting state, county and forestry district taxes provided by law, owners of real estate in unorganized townships shall be liable to pay such taxes to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** upon demand. If such taxes shall not be paid within 30 days after such demand, the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** may collect the same, with interest as provided by law, by a civil action 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 requested by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The demand shall be sufficient if made by a writing mailed to such 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 ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, 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. The beginning of such action, obtaining execution and collecting the same shall be deemed a waiver of the rights of the State under sections 1281 and 1282.

§ 1286. Limitation on recovery of tax sold real estate in unorganized places

When the State has taxed real estate in unorganized territory, and the Treasurer of State has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, 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 sections 1281 to 1283, and the pertinent records of the Treasurer of State or the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** 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 describing real estate in unorganized territory taxed by the State, and the pertinent records of the Treasurer of State or the

~~State Tax Assessor~~ Director, Bureau of Property Taxation 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 real estate 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 real estate or to avoid such deed, unless commenced within said 20 years. Such payment shall give such grantee or person claiming, 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.

This section shall apply to rights and interests acquired under tax sales made by the Treasurer of State for the nonpayment of taxes.

Sec. 52. R. S., T. 36, §§ 1331 and 1332, amended. Sections 1331 and 1332 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

§ 1331. Abatement of taxes and supplemental assessments

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall make a supplementary assessment of any state, county or forestry district tax on real estate which has been acquired by the State for nonpayment of such tax, which has been omitted from the state valuation and which has been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation.

The ~~State Tax Assessor~~ Director, Bureau of Property Taxation shall make a supplementary assessment of any state, county or forestry district tax on real estate in unorganized territory omitted by error from the last previous state valuation, and of buildings located in unorganized territory built since the last previous state valuation. Such supplementary assessment shall be based on the valuation to be established by the ~~State Tax Assessor~~ Director, Bureau of Property Taxation.

§ 1332. Abatement where double tax

Whenever it appears to the ~~State Tax Assessor~~ Director, Bureau of Property Taxation that any parcel of property in the State has been doubly taxed in any year, and it appears by the records that a moiety of such tax has been paid, the ~~State Tax Assessor~~ Director, Bureau of Property Taxation may, subject to the approval of the Governor and Council, abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the books of the State.

Sec. 53. R. S., T. 36, §§ 1421 and 1422, amended. Sections 1421 and 1422 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

§ 1421. Assessment and collection

It shall be the duty of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** through agents to procure annually, on or as of April 1st, a return enumerating all persons, male or female, 20 years of age and upwards, who are residents of the various unorganized units, government reservations excepted, of the unorganized territory as defined in Title 20, section 1451, and he shall give a certificate of residence to all such residents as shall make written application therefor upon the form provided by him.

He shall have the authority for the purpose of carrying out this section to appoint agents for the whole or any portion of the unorganized territory and they shall perform such duties, including the collection of the poll tax, as he may authorize or delegate in each particular appointment. They shall have the same powers and may exercise the same methods in the collection of the poll tax as collectors of taxes in towns are authorized to exercise and use for the collection of personal and poll taxes committed to them. He may require, in his discretion, the filing of surety bonds by his agents in such penal sums as he may deem necessary.

Poll taxes shall be assessed annually, on or as of April 1st, on all residents in unorganized territory who are required by law to pay a poll tax, and the tax shall be paid to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** or to his duly authorized agent, who shall give a receipt in proper form therefor. Poll taxes paid to any such agent shall be remitted by such agent to the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**. The ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** shall have authority to abate such tax in any case where conditions warrant such action, and in such case the person whose tax is abated shall not forfeit any right or privilege to which payment thereof would entitle him.

Poll Taxes collected by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** from the residents of Connor shall be paid by the State to Caswell Plantation.

Poll taxes collected by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** from the residents of Kingman Township shall be paid by the State to Prentiss Plantation.

The poll taxes assessed and collected by the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** from electors in unorganized territory who register in a town as voters shall be paid by him to such town for any year in which such electors actually vote therein, provided the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation** receives from the officials thereof a certification of such registration and act of voting by June 1st of the following year, and such payment shall be considered as an assessment on such electors

by such town officials. The remainder of the poll taxes collected, if any, shall be paid to the Treasurer of State.

§ 1422. Penalty for failure to remit poll tax collections

Any agent of the ~~State Tax Assessor~~ **Director, Bureau of Property Taxation**, who shall fail to remit poll taxes collected to the said ~~Tax Assessor~~ **Director, Bureau of Property Taxation** within 3 months after collection, upon request therefor by the said ~~Tax Assessor~~ **Director, Bureau of Property Taxation**, shall be guilty of embezzlement and shall be punished accordingly.

Sec. 54. R. S., T. 36, §§ 1542 -1543, amended. Sections 1542 and 1543 of Title 36 of the Revised Statutes are amended to read as follows:

§ 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~~ **Director, Bureau of Property Taxation** a certificate, discharging the tax upon the interest upon which such payment is made.

§ 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~~ **Director, Bureau of Property Taxation**, 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.

Sec. 55. R. S., T. 36, § 1547, amended. Section 1547 of Title 36 of the Revised Statutes is amended to read as follows:

§ 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~~ **Director, Bureau of Property Taxation** 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.

STATEMENT OF FACT

The purpose of this Act is to create a separate Bureau of Property Taxation within the Department of Finance and Administration, and to separate present property tax law from the general tax law.