

MAINE STATE LEGISLATURE

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Sixty-Seventh Legislature.

SENATE.

No. 127.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED
AND NINETY-FIVE.

AN ACT in relation to State Taxes on Organized Plantations taxed by the State as Wild Lands.

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

SECTION 1. Warrants for state taxes on organized plantations taxed by the state as wild lands shall be sent by the state treasurer to the county commissioners of the county in which such plantations are.

SECT. 2. The county commissioners shall add the amount thereof to their assessment for county taxes and assess the same on the real and personal property in such plantation to the property owner, or person in possession, in accordance with their valuation thereof, stating the amount of such state tax on each owner in a separate column.

SECT. 3. They shall commit the same with a warrant
2 in the usual form to some inhabitant of the plantation, or
3 in their discretion to any other person, appointing him col-
4 lector and directing him to collect and transmit the same
5 to the county treasurer by July first, next after the date of
6 commitment. The county treasurer shall forthwith trans-
7 mit the same to the state treasurer.

SECT. 4. Such collector shall give bond to the county
2 treasurer in such sum and with such sureties as the com-
3 missioners require, and the commissioners shall agree with
4 him as to his compensation, which shall be paid by the
5 county.

SECT. 5. He shall settle with the commissioners by the
2 first day of December in each year, and return to them his
3 collection list, showing the amounts received or unpaid on
4 each tax in his list. On all such taxes then unpaid, inter-
5 est shall be added from the first day of July preceding at
6 twenty per cent until paid. The clerk of courts shall
7 record in a book kept for that purpose such returned col-
8 lector's list with the collector's return thereon showing the
9 amounts received or unpaid on each tax in the list, which
10 record shall be evidence of the facts therein stated.

SECT. 6. Such state and county taxes are a lien on the
2 property assessed from the date of their assessment by the
3 commissioners, to be enforced by suit, as hereinafter pro-
4 vided, brought at any time within one year from the time
5 when such collection lists are returned to said commis-
6 sioners.

SECT. 7. The commissioners may order the county
2 attorney to bring an action of debt in the supreme judi-
3 cial court in the county where the land lies, in the name

4 of the county, to collect such unpaid taxes with interest.
5 The writ shall run against the person to whom the prop-
6 erty was assessed and all persons unknown who have any
7 interest therein. The county attorney shall file notice of
8 lis pendens as provided by law in the proper registry of
9 deeds and shall enter the writ in court. The court shall
10 order notice to the defendants named therein and to all
11 persons unknown, and in addition to the usual judgment
12 against defendants, shall also render judgment in rem
13 against the property assessed, to be enforced by sale on
14 execution. When the officer sells real estate on such
15 execution he shall sell the least undivided fractional part
16 thereof that any person bidding will take and pay the
17 amount due on the execution with all necessary charges
18 for sale, and he shall deed to the purchaser such part so
19 sold to him subject to redemption according to law, and
20 the deed shall be construed to convey a right of entry and
21 seisin in such part, in common and undivided, of the
22 property assessed.

SECT. 8. When real estate is sold under this act, the
2 deed shall be deposited with the county treasurer; and
3 any person having an interest therein may redeem by
4 paying the amount due thereon with interest at twenty
5 per cent, within one year from the time of sale; where-
6 upon the county treasurer shall cancel the deed. If not
7 redeemed at the expiration of the year, the county treas-
8 urer shall deliver the deed to the purchaser. The lien of
9 the tax expires within fifteen months from the time of sale
10 unless the deed is recorded within that time.

SECT. 9. So far as applicable sections thirty-six, thirty-
2 seven, thirty-eight, ninety-nine and one hundred and one, of

3 chapter six of the Revised Statutes, with the amendments
4 thereto, apply to proceedings under this act. Sections
5 seventy-two and seventy-seven of said chapter six shall not
6 apply to taxes assessed under this act.

SECT. 10. This act shall take effect when approved.

STATE OF MAINE.

IN SENATE, February 20, 1895.

Reported by Mr. WATERHOUSE, from Committee on Taxation, and
laid on table to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary*.