

# MAINE STATE LEGISLATURE

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# Sixty-Eighth Legislature.

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HOUSE.

No. 330.

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## STATE OF MAINE.

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

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AN ACT to enforce the payment of State and County Taxes  
on Timber and Grass on Reserved Lands in this State.

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

Section 1. The timber and grass on the reserved lands  
2 in this state shall be held to the state for the payment of  
3 such state and county taxes as may hereafter be lawfully  
4 assessed against them, with interest thereon at the rate of  
5 twenty per cent. per annum, to commence upon the taxes  
6 for the year in which such assessment is made, at the  
7 expiration of one year, and upon the taxes for the follow-  
8 ing year, at the expiration of two years from the date of  
9 such assessment.

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

Sect. 3. Each fractional part, or interest represented  
2 by acreage, in all such reserved lands, upon which the  
3 state and county taxes and interest are not paid at the  
4 time of the annual land sale in September, shall be  
5 forfeited to the state, the same as in the case of lands sold  
6 for taxes; but any owner may redeem his interest in such  
7 reserved lands by tendering to the state treasurer, within  
8 one year after the date of the land sale at which said  
9 interest was forfeited, his proportional part of all the  
10 sums due on the reserved lands in any township, together  
11 with interest at twenty per cent per annum from date of  
12 land sale, and one dollar for release.

Sect. 4. If any fractional part or interest represented  
2 by acreage in such reserved lands shall not be redeemed as  
3 provided in section three of this act, at the expiration of  
4 one year from the date of the land sale at which such  
5 interest was forfeited, then it shall be and remain wholly  
6 forfeited to the state, and shall vest in the state free from  
7 all claims by any former owner, and without recourse to  
8 law.

Sect. 5. All timber and grass forfeited under the pro-  
2 visions of this act shall be held in trust by the state for  
3 the benefit of the townships in which such reserved lands  
4 lie, and shall be under the control of the state land agent,

5 as provided in the case of reserved lands in organized  
6 plantations.

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

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

STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES,

March 18, 1897.

Reported by Mr. FLOYD of Brewer, from Committee on Legal  
Affairs, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*