

MAINE STATE LEGISLATURE

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Sixty-Eighth Legislature.

HOUSE.

No. 339.

STATE OF MAINE.

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

AN ACT to amend chapter sixty-five of the Public Laws of
eighteen hundred and ninety-five, entitled “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. Section one of chapter sixty-five of the
2 Public Laws of eighteen hundred and ninety-five is hereby
3 amended by adding the words ‘in the month of April in
4 each year;’ so that said section as amended shall read as
5 as follows:

‘Section 1. Warrants for state taxes on organized
7 plantations taxed by the state as wild lands, shall be sent

8 by the state treasurer to the county commissioners of the
9 county in which such plantations are, in the month of
10 April in each year.'

Sect. 2. Section two of said chapter is hereby amended
2 by striking out the words "stating the amount of such
3 state tax on each owner in a separate column" at the end
4 of said section, and adding the words 'including such
5 overlay, not exceeding five per cent thereof, as a frac-
6 tional division renders convenient. The assessors of such
7 plantations in April of each year shall furnish the county
8 commissioners of their county a true and attested copy of
9 the tax list and valuation made by them on the first day
10 of said April, and the county commissioners may adopt
11 such list and valuation as their own, making such changes
12 therein as they think best' so that said section as amended
13 shall read as follows :

'Section 2. The county commissioners shall add the
15 amount thereof to their assessment for county taxes and
16 assess the same on the real and personal property in such
17 plantation to the owner, or person in possession, in
18 accordance with their valuation thereof, including such
19 overlay, not exceeding five per cent thereof, as a frac-
20 tional division renders convenient. The assessors of such
21 plantations in April of each year shall furnish the county
22 commissioners of their county a true and attested copy of
23 the tax list and valuation made by them on the first day
24 of said April, and the county commissioners may adopt

25 such list and valuation as their own, making such changes
26 therein as they think best.'

Sect. 3. Section three of said chapter is hereby
2 amended by adding at the beginning of said section the
3 words 'in July of each year;' by changing the word
4 "July" in the fifth line to the word 'December;' and by
5 striking out in the last clause the words, "the same" and
6 adding the words, 'the amount of state taxes received by
7 him;' so that said section as amended shall read as fol-
8 lows :

'Sect. 3. In July of each year they shall commit the
10 same with a warrant in the usual form to some inhabitant
11 of the plantation, or in their discretion to any other per-
12 son, appointing him collector and directing him to collect
13 and transmit the same to the county treasurer by Decem-
14 ber first, next after the date of commitment. The county
15 treasurer shall forthwith transmit to the state treasurer
16 the amount of state taxes received by him.'

Sect. 4. Section five of said chapter is hereby amended
2 by changing the word "first" in the second line to the
3 word 'tenth;' and by changing the word "July" in the
4 fifth line to the word 'December;' so that said section as
5 amended shall read as follows :

'Section 5. He shall settle with the commissioners by
7 the tenth day of December in each year, and return to
8 them his collection list, showing the amounts received or
9 unpaid on each tax in his list. On all such taxes then

10 unpaid, interest shall be added from the first day of
11 December preceding at twenty per cent until paid. The
12 clerk of courts shall record in a book kept for that pur-
13 pose such returned collector's list with the collector's
14 return thereon showing the amounts received or unpaid on
15 each tax in the list, which record shall be evidence of the
16 facts therein stated.'

Sect. 5. If any owner of property in organized planta-
2 tions assessed by the state as wild lands, fails to pay the
3 sum assessed on him for the expense of making and open-
4 ing new roads, or his assessment for repairing roads,
5 within the time limited therefor, the county commissioners
6 in their next assessment of state and county taxes in such
7 plantation shall place in distinct columns, the amounts
8 due from such owners, to be collected as other state and
9 county taxes and paid to the county treasurer; and he
10 shall hold the same, subject to the order of the county
11 commissioners, to be applied by them for the repair of
12 highways. Section eighty-two of chapter six of the
13 Revised Statutes shall not apply to road taxes in such
14 plantations.

Sect. 6. This act shall take effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES,

March 19, 1897.

Reported by Mr. AUSTIN of Milford, from Committee on Taxation,
and ordered printed under joint rules.

W. S. COTTON, *Clerk.*