

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

NEW DRAFT.

SEVENTY-SECOND LEGISLATURE

HOUSE.

No. 293

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND FIVE.

AN ACT to amend chapter nine of the Revised Statutes relating to the assessment of taxes on lands in places not incorporated.

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

Section 1. Section forty-one of chapter nine of the Revised Statutes is hereby amended by adding after the word "January" in the last line of said section, the words 'May and 4 September,' so that said section when amended shall read as follows:

'Sect. 41. Such lands may be assessed by the county commissioners according to the last State valuation for a due 8 proportion of county taxes. Lists of such taxes shall immediately be certified and transmitted by the county treasurer

10 to the treasurer of State. In the list, each such township
11 and tract shall be sufficiently described, with the date and
12 amount of assessment on each. The treasurer of State shall,
13 in his books, credit the county treasurer for the amount of
14 each such assessment; and when paid to him, shall certify
15 to the county treasurer the amount of tax and interest so
16 paid on the first Monday of each January, May and Sep-
17 tember.'

Sect. 2. Section forty-two of chapter nine of the Revised
2 Statutes is hereby amended by striking out the words "one
3 year" in the eighth line of said section and inserting in lieu
4 thereof the words 'six months;' also by striking out the words
5 "one year" in the eleventh line of said section and inserting
6 in lieu thereof the words 'six months;' also by striking out
7 the words "two years" in the twelfth line of said section and
8 inserting in lieu thereof the words 'eighteen months,' so that
9 said section when amended shall read as follows:

'Sect. 42. When the legislature assesses such State tax,
11 the treasurer of State shall, within three months thereafter,
12 cause the lists of such assessments, with the lists of any
13 county tax so certified to him, both for the current year, to
14 be advertised for three weeks successively in the State paper,
15 and in some newspaper, if any, printed in the county in which
16 the land lies, and shall cause like advertisement of the lists
17 of such State and county taxes for the following year to be
18 made within three months after six months from such assess-
19 ment. Said lands are held to the State for payment of such
20 State and county taxes, with interest thereon at the rate of
21 twenty per cent, to commence upon the taxes for the year in
22 which such assessment is made at the expiration of six
23 months, and upon the taxes for the following year upon the
24 expiration of eighteen months from the date of such assess-
25 ment.'

Sect. 3. Section forty-three of chapter nine of the Revised Statutes is hereby amended by inserting in the fifth line of said section after the word "and," the following words, 'upon filing with the State treasurer a certificate showing the number of acres, and describing the property on which he desires to pay the tax, and where the same is located, and paying the amount due,' so that said section when amended shall read as follows:

'Sect. 43. Owners of the lands so assessed and advertised may redeem them, by paying to the treasurer of State the taxes with interest thereon, within one year from the time when such interest commences. Each owner may pay for his interest in any tract whether in common or not, and upon filing with the State treasurer a certificate showing the number of acres, and describing the property on which he desires to pay the tax, and where the same is located, and paying the amount due, shall receive a certificate from the treasurer of State, discharging the tax upon the number of acres, or interest, upon which such payment is made. Each part or interest of every such township or tract, upon which the State or county taxes so advertised are not paid with interest within the time limited in this section for such redemption, shall be wholly forfeited to the State, and vest therein free of any claim by any former owner. But this section and the five following sections do not apply to taxes upon organized plantations taxed by the State as wild lands.'

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,
Augusta, March 1, 1905.

Reported by Mr. IRVING from Committee on Taxation and ordered
printed under joint rules.

E. M. THOMPSON, *Clerk*