

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# SEVENTY-SECOND LEGISLATURE

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HOUSE.

No. 423

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## STATE OF MAINE.

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

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AN ACT to amend chapter ten of the Revised Statutes relating  
to the collection of taxes on organized plantations taxed as  
wild lands.

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

Section 1. Section eighty-eight of chapter ten of the  
2 Revised Statutes is hereby amended so as to read as follows:

‘Sect. 88. Warrants for State taxes on organized planta-  
4 tions taxed by the State as wild lands shall be sent by the  
5 treasurer of State to the assessors of each plantation in which  
6 such lands are situated in the month of April of each year.

In the month of April of each year the county commissioners  
8 of each county shall issue to the assessors of each organized

9 plantation taxed by the State as wild land their warrant for  
10 the amount of county taxes apportioned to said plantation.'

Sect. 2. Section eighty-nine of said chapter of the Revised  
2 Statutes is hereby amended so as to read as follows :

'Sect. 89. The assessors of such plantation shall add the  
4 amounts of said State and county taxes certified to them by  
5 the treasurer of the State and the county commissioners to  
6 their assessment for plantation purposes, and assess the same  
7 on the real and personal property in such plantation to the  
8 owner or person in possession in accordance with their valu-  
9 ation thereof, including such overlay, not exceeding five per  
10 cent thereof, as a fractional division renders convenient.'

Sect. 3. Section ninety of said chapter ten is hereby  
2 amended so as to read as follows :

'Sect. 90. In July of each year said assessors shall commit  
4 the same with a warrant in the usual form to a collector of  
5 taxes, to be elected by said plantation at its annual meeting,  
6 or in default thereof to be appointed by said assessors, direct-  
7 ing him to collect and transmit the said State taxes to the  
8 treasurer of the State by December first next after the date  
9 of commitment, and also directing him to collect and trans-  
10 mit the said county taxes to the county treasurer by Decem-  
11 ber first next after the date of commitment.'

Sect. 4. Section ninety-one of said chapter is hereby  
2 amended so as to read as follows :

'Sect. 91. Said collector shall give bond to the plantation  
4 in such sum and with such sureties as the assessors thereof  
5 require, and said assessors shall agree with him as to his  
6 compensation, which shall be paid by the plantation.'

Sect. 5. Section ninety-two of said chapter is hereby  
2 amended so as to read as follows :

'Sect. 92. Said collector shall settle with the assessors by  
4 the tenth day of December of each year, and return to them  
5 his collection list, showing the amounts received or unpaid

6 on each tax in his list. On all such taxes then unpaid, inter-  
7 est shall be added from the first day of December preceding  
8 at twenty per cent until paid. The clerk of the plantation  
9 shall record in a book kept for that purpose such returned  
10 collector's list with the collector's return thereon showing the  
11 amounts received or unpaid on each tax in the list, which  
12 record shall be evidence of the facts therein stated.'

Sect. 6. Section ninety-three of said chapter is hereby  
2 amended so as to read as follows:

'Sect. 93. The lien on real estate created by section three  
4 of chapter nine for the payment of taxes assessed under the  
5 five preceding sections may be enforced at any time within  
6 one year from the time when said collection lists are returned  
7 to said assessors, in the following manner: The assessors  
8 may order the collector to bring an action of debt in the name  
9 of the plantation, in the supreme judicial court in the county  
10 where the land lies, to collect such unpaid taxes with interest,  
11 against the person to whom the property is assessed, and the  
12 proceedings in such actions shall be the same as provided in  
13 section twenty-eight of this chapter, except that the prelimi-  
14 nary notice and demand for payment of said tax as provided  
15 in said section shall not be required.'

Sect. 7. All acts and parts of acts inconsistent herewith  
2 are hereby repealed.

Sect. 8. This act shall take effect January first, nineteen  
2 hundred and six.

STATE OF MAINE

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HOUSE OF REPRESENTATIVES,  
Augusta, March 8, 1905.

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

E. M. THOMPSON, *Clerk.*