MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

HOUSE. No. 669

STATE OF MAINE.

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

AN ACT relating to the collection of State, county and district taxes.

Be it enacted by the People of the State of Maine, as follows:

Section I. In addition to the methods of collecting State, 2 county and forestry district taxes provided by law, owners 3 of lands in unorganized townships shall be liable to pay 4 such taxes to the treasurer of the State upon demand. If 5 such taxes shall not be paid within thirty days after such 6 demand, the treasurer of the State may collect the same, 7 with interest as provided by law, by an action of debt in 8 the name of the State. Such action shall be brought in the 9 supreme judicial court in the county where such unorganic ized townships are located, and the attorney general may

11 begin and prosecute such actions when thereto requested 12 by the treasurer of the State.

The demand herein provided for shall be sufficient if made 14 by a writing mailed to such land owner or his agent at his 15 usual postoffice address. In case such owner resides with-16 out the State, and has no agent within the State known to 17 the treasurer of the State, such demand shall be sufficient 18 if made upon the State land agent. Such action shall be 19 brought not less than thirty days after the giving or mail-20 ing of the demand herein provided for. The beginning of 21 such action, obtaining execution and collecting the same 22 shall be deemed a waiver of the forfeiture provided by 23 section forty-three of said chapter nine.

Sect. 2. Section twelve of chapter eight of the Revised 2 Statutes is hereby amended so as to read as follows:

'Sect. 12. The board of State assessors may, within one 4 year from the assessment, if justice requires, make an 5 abatement of any State, county or forestry district taxes. 6 A list of such abatements, and the amount of the same, 7 shall be transmitted by the board of State assessors to the 8 treasurer of the State, and such amount or amounts shall 9 be deducted from such taxes.'

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STATE OF MAINE.

House of Representatives,

Augusta, March 17, 1909.

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

E. M. THOMPSON, Clerk.