

MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

HOUSE

NO. 365

House of Representatives, Feb. 21, 1917.

Referred to Committee on Taxation and fifteen hundred copies ordered printed. Sent up for concurrence.

W. R. ROIX, Clerk.

Presented by Mr. Barnes of Houlton.

STATE OF MAINE

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

AN ACT to insure the collection of taxes in unorganized townships.

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

Section 1. Each owner, or person in charge or control of
2 personal property such as would not be exempt from taxa-
3 tion if it were located in a city or town of this state, but
4 which on the first day of April is situated whether perma-
5 nently or temporarily within an unorganized township, shall,
6 on or before May first annually return to the board of state
7 assessors a complete list of such property upon blanks fur-

8 nished by said board, and so much of such property as is not
9 listed for purposes of taxation in the city or town where its
10 owner or the person having such property in his charge or
11 control is an inhabitant, shall be assessed by the said board
12 for a just proportion of all state and county taxes, but none
13 of the property described in this section shall be included in
14 the state valuation as made for unorganized towns.

Sect. 2. Should any owner or person having in his charge
2 or control personal property taxable under section one, neg-
3 lect or refuse to comply with the requirements of this act,
4 the board of state assessors may secure the necessary infor-
5 mation by such methods as they deem advisable, and the
6 necessary expense incurred in securing such information
7 shall be added to, and become a part of the tax assessed
8 against the property of such owner or person.

Sect. 3. Taxes levied under the provisions of section one
2 shall be paid to the treasurer of state on, or before, October
3 first of each year, and the treasurer of state shall at once
4 credit the county treasurer with the amount of county tax so
5 received, and this amount, plus interest after October first,
6 shall be paid by the treasurer of state to the several county
7 treasurers within thirty days from receipt thereof, and the
8 governor and council are hereby authorized to draw their
9 warrants for the same as above provided. A lien is created
10 on all personal property assessed under this act for the pay-
11 ment of such taxes and additions made in accordance with
12 the provisions of this act, and such property may be sold for

13 the payment of such taxes and additions at any time after
14 October first, under such conditions as may be determined
15 by the board of state assessors, but any balance remaining
16 after deducting taxes and necessary additions made in ac-
17 cordance with the provisions of this act shall be returned to
18 the owner, or person in possession of such property.

Sect. 4. All lists of property returned to the board of
2 state assessors, shall be certified before a justice of the
3 peace, or in such manner as may be determined from time to
4 time by the board of state assessors.

Sect. 5. This act shall take effect January first, nineteen
2 hundred eighteen.