

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-EIGHTH LEGISLATURE

HOUSE

NO. 685

House of Representatives, March 24, 1917.

Printed under joint rules.

W. R. ROIX, Clerk.

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 tax-
3 ation if it were located in a city or town of this state, and
4 not otherwise subject to taxation under existing laws of
5 the state of Maine, which on the first day of April in each
6 year is situated, whether permanently or temporarily, within
7 an unorganized township, shall, on or before the first day of
8 May in each year, return to the board of state assessors

9 a complete list of such property upon blanks furnished by
10 said board; and such property shall be assessed by said board
11 for a just proportion of all state and county taxes; but
12 none of the property described in this section shall be in-
13 cluded in 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 by said board, as pro-
3 vided in section one, neglect or refuse to comply with the
4 requirements of this act, the board of state assessors may
5 secure the necessary information by such methods as they
6 deem advisable, and the necessary expense incurred in
7 securing such information shall be added to the tax assessed
8 against the property of such owner or person and paid to the
9 state treasurer with the tax.

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 and expenses incurred in accordance
11 with the provisions of section two, and such property may
12 be sold for the payment of such taxes and expenses at any
13 time after October first, under such conditions as may be

14 determined by the board of state assessors, but any balance
15 remaining after deducting taxes and necessary additions
16 made in accordance with the provisions of this act shall be
17 returned to the owner or person in possession of such
18 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.