

# MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

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SENATE

NO. 126

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*In Senate, Feb. 8, 1917.*

*Referred to Committee on Taxation and one thousand copies ordered printed. Sent down for concurrence.*

*W. E. LAWRY, Secretary.*

*Presented by Mr. Butler of Knox.*

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STATE OF MAINE

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

AN ACT to amend Section 3 of Chapter 10 of the Revised Statutes of 1916, defining what constitutes real estate for the purposes of taxation.

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

Section three of chapter ten of the Revised Statutes of 2 1916 is hereby amended by inserting after the word "tax-  
3 ation" in the ninth and tenth lines of said section the words  
4 'also transmission lines of electric light and power com-  
5 panies,' so that said section as amended shall read as fol-  
6 lows:

'Sect. 3. Real estate, for the purposes of taxation, except

2 as provided in section six, includes all lands in the state,  
3 together with the water power, shore privileges and rights,  
4 forest and mineral deposits appertaining thereto, and all  
5 buildings erected on or affixed to the same, and all town-  
6 ships and tracts of land, the fee of which has passed from  
7 the state since the year eighteen hundred and fifty, and all  
8 interests in timber upon public lands derived by permits  
9 granted by the commonwealth of Massachusetts; interest  
10 and improvements in land, the fee of which is in the state;  
11 and interest by contract or otherwise in land exempt from  
12 taxation; also transmission lines of electric light and power  
13 companies. There shall be a lien to secure the payment of  
14 all taxes legally assessed on real estate as defined in this  
15 section, which shall take precedence of all other claims on  
16 said real estate and interests, and shall continue in force  
17 until said taxes are paid.'