

# MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

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HOUSE

NO. 147

House of Representatives, Feb. 13, 1919.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Cunningham of Patten.

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STATE OF MAINE

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

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AN ACT to Provide for the Taxation of Timber Lands in  
Unincorporated Townships.

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

Section 1. Every corporation, association or person own-  
2 ing timber lands in unincorporated townships shall annually  
3 between the first and fifteenth days of June return to the  
4 state assessors, a complete report under oath of all lumber  
5 cut on such lands owned by said corporation, association  
6 or person between the first day of June in the preceding  
7 year, and the thirty-first day of May inclusive in the cur-  
8 rent year. The form of said return shall be prescribed by  
9 said assessors and shall be signed and sworn to on the part

10 of such corporation by its treasurer and on the part of such  
11 association or person by its agent duly authorized to make  
12 said return.

Sect. 2. The state assessors shall for the purposes of  
2 assessment make a valuation of such timber lands as de-  
3 scribed in section one, said valuation to be based on the  
4 just value of said lands and such lumber growing thereon  
5 as has not grown to sufficient size to be classed as merchant-  
6 able lumber.

Sect. 3. In addition to all other taxes assessed on such  
2 timber lands as described in section one, every corporation,  
3 association or person, owning said timber lands shall pay  
4 an excise tax of five per cent of the value of the stumpage  
5 as reported under section one, the value of the stumpage  
6 so cut to be determined by the state assessors, and as an  
7 aid thereto, the corporation, association, or person owning  
8 such lands shall furnish the state assessors, upon request,  
9 true copies of all permits or contracts issued for the cutting  
10 of lumber on such lands and furnish said assessors with  
11 such other information as they may deem necessary in de-  
12 termining the value of such stumpage.

Sect. 4. The board of state assessors on or before the  
2 first day of August annually shall determine the amount of  
3 such tax and report the same to the treasurer of state, who  
4 shall forthwith give notice thereof to the corporation, asso-  
5 ciation or person upon which the tax is levied.

Sect. 5. Said tax shall be paid to the treasurer of the

2 state on or before the first day of September annually.  
3 Said tax shall be a lien on said lands owned by such cor-  
4 poration, association or person and shall take precedence  
5 over all other liens.

Sect. 6. The board of state assessors or their duly au-  
2 thorized agent shall have access to the books of any such  
3 corporation, association or person to ascertain if such re-  
4 turns are correctly made, with full power to administer  
5 oaths and compel the attendance of witnesses and the pro-  
6 duction of books and papers, and any corporation, associa-  
7 tion or person owning such lands in this state refusing or  
8 neglecting to comply with the provisions of this act shall  
9 forfeit not more than one thousand dollars to be recovered  
10 by action of debt in the name of the state, in the county in  
11 which said land is located.

Sect. 7. The provisions of this act shall not affect the  
2 taxes levied and assessed on such lands by the several coun-  
3 ties of the state and taxes levied and assessed under chapter  
4 one hundred ninety-three of the revised statutes, and any  
5 amendments thereto.

Sect. 8. All acts or parts of acts inconsistent herewith are  
2 hereby repealed.