

# MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

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SENATE

NO. 27

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In Senate, Jan. 30, 1923.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Eaton of Oxford.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-THREE

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AN ACT to Amend Sections Forty-four and Forty-five of Chapter Ten, Revised Statutes, Relating to Taxes in Unincorporated Places.

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

Section 1. Section forty-four of chapter ten of the re-  
2 vised statutes is hereby amended by inserting after the word  
3 "thereafter" in the second line the words 'notify in writing  
4 the owners of such lands so assessed by sending to each  
5 by mail at his last known address a statement of such tax  
6 containing a brief description of the land assessed and the  
7 amount of such tax, together with the amount of the county

8 tax on said lands so certified to him, and the date when  
9 payment is required, and shall send like notices of such  
10 state and county taxes for the following year within three  
11 months after one year from such assessment. In case the  
12 owners of any such lands are unknown instead of sending  
13 the notices by mail he shall,' so that said section as amended  
14 shall read as follows:

'Sect. 44. When the legislature assesses such state tax,  
2 the treasurer of state shall, within three months thereafter,  
3 notify in writing the owners of such lands so assessed by  
4 sending to each by mail at his last known address a state-  
5 ment of such tax containing a brief description of the land  
6 assessed and the amount of such tax, together with the  
7 amount of the county tax on said land so certified to him,  
8 and the date when payment is required, and shall send like  
9 notices of such state and county taxes for the following  
10 year within three months after one year from such assess-  
11 ment. In case the owners of any such lands are unknown  
12 instead of sending the notices by mail he shall cause the  
13 lists of such assessments, together with the amounts of  
14 county tax on said lands so certified to him, both for the  
15 current year, to be advertised for three weeks successively  
16 in the state paper, and in some newspaper, if any, printed  
17 in the county in which the land lies, and shall cause like  
18 advertisement of the lists of such state and county taxes  
19 for the following year to be made within three months after  
20 one year from such assessment. Said lands are held to the

21 state for payment of such state and county taxes, with in-  
22 terest thereon at the rate of six per cent to commence upon  
23 the taxes for the year for which such assessment is made  
24 at the expiration of six months and upon the taxes for the  
25 following year at the expiration of eighteen months from  
26 the date of such assessment.'

Sect. 2. Section forty-five of chapter ten of the revised  
2 statutes is hereby amended by striking out the words "and  
3 advertised" in the first line, so that said section as amended  
4 shall read as follows:

'Sect. 45. Owners of the lands so assessed may redeem  
2 them by paying to the treasurer of state the taxes with inter-  
3 est thereon within one year from the time when such interest  
4 commences. Each owner may pay for his interest in any  
5 tract, whether in common or not, and upon filing with the  
6 state assessors a certificate showing the number of acres,  
7 and describing the property on which he desires to pay the  
8 tax and where the same is located, and paying the amount  
9 due, shall receive a certificate from the treasurer of state,  
10 discharging the tax on the number of acres or interest, upon  
11 which such payment is made. Each part or interest of  
12 every such township or tract, upon which the state or coun-  
13 ty taxes so advertised are not paid with interest within the  
14 time limited in this section for such redemption, shall be  
15 wholly forfeited to the state, and vest therein free of any  
16 claim by any former owner. But this section and the five  
17 following sections do not apply to taxes upon organized  
18 plantations taxed by the state as wild lands.'