

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

10737

EIGHTY-FIRST LEGISLATURE

SENATE

NO. 28

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.

STATE OF MAINE

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

AN ACT to Amend Sections Sixty-three and Sixty-four of
Chapter Eight, Revised Statutes, Relative to Maine Forestry
District Taxes.

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

Section 1. Section sixty-three of chapter eight of the
2 revised statutes is hereby amended by striking out the whole
3 of said section and inserting in place thereof the following,
4 so that said section as amended shall read as follows:

'Sect. 63. The treasurer of state shall within three months
2 thereafter, notify in writing the owners of such lands so
3 assessed by sending to each by mail at his last known ad-
4 dress, a statement of such tax containing a brief descrip-

5 tion of the land assessed and the amount of such tax, and
6 the date when payment is required, and shall send like
7 notices of such tax for the following year within three
8 months after one year from such assessment. In case the
9 owners of any such lands are unknown instead of sending
10 notices by mail he shall cause the lists of such assessments
11 to be advertised for three weeks successively in the state
12 paper, and in some newspaper, if any, printed in the county
13 in which the land lies, and shall cause like advertisement
14 of the lists of such tax for the following year to be made
15 within three months after one year from such assessment.
16 The land shall be held to the state for the payment of the
17 tax so assessed, with interest at six per cent per annum,
18 to commence six months after such tax is due as herein
19 provided.'

Sect. 2. Section sixty-four of chapter eight of the revised
2 statutes is hereby amended by striking out the words "and
3 advertised" in the first and second lines, so that said sec-
4 tion as amended shall read as follows :

'Sect. 64. Owners of lands so assessed may redeem them
2 by paying to the treasurer of state the tax with interest
3 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 treasurer of state 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 tax hereby
13 imposed and so advertised is not paid, with interest, within
14 the time limited in this section for such redemption, shall
15 be wholly forfeited to the state and vest therein free of
16 any claim by any former owner.'