

# MAINE STATE LEGISLATURE

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# EIGHTY - THIRD LEGISLATURE

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**Senate Document**

**No. 196**

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S. P. 433

In Senate, March 8, 1927.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Carter of Androscoggin.

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## STATE OF MAINE

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

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AN ACT to Amend Section Three of Chapter Ten of the Revised Statutes, as Amended by Chapter Fifty-two of the Public Laws of Nineteen Hundred Seventeen, Defining Real Estate for 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, as  
2 amended by chapter fifty-two of the public laws of nine-  
3 teen hundred seventeen, is hereby amended by striking out  
4 in the second line thereof the word "includes," and substi-  
5 tuting therefor the word 'comprises' and inserting after the  
6 word "state" in said second line and before the word "to-  
7 gether" in said second line, the following words, 'including  
8 all lands flowed in whole or in part by a mill dam or by

9 the diversion of the water by a canal as permitted and de-  
10 scribed in chapter ninety-seven of the revised statutes, so  
11 that said section, as amended, shall read as follows.

‘Real estate, for the purposes of taxation, except as pro-  
2 vided in section six, comprises all lands in the state, in-  
3 cluding lands flowed in whole or in part by a mill dam, or  
4 by a diversion of the water by a canal as permitted and  
5 described in chapter ninety-seven of the revised statutes,  
6 together with the water power, shore privileges and rights,  
7 forest and mineral deposits appertaining thereto, and all  
8 buildings erected on or affixed to the same, and all town-  
9 ships and tracts of land, the fee of which has passed from  
10 the state since eighteen hundred and fifty, and all interests  
11 in timber upon public lands derived by permits granted by  
12 the commonwealth of Massachusetts; interest and improve-  
13 ments in lands, the fee of which is in the state; and inter-  
14 est by contract or otherwise in land exempt from taxation;  
15 also transmission lines of electric light and power companies.  
16 There shall be a lien to secure the payment of all taxes  
17 legally assessed on real estate as defined in this section,  
18 which shall take precedence over all other claims on said  
19 real estate and interest, and shall continue in force until  
20 said taxes are paid.’