

MAINE STATE LEGISLATURE

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E I G H T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 51

H. P. 140

House of Representatives, January 18, 1939.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Plummer of Lisbon (by request).

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Imposing an Excise Tax Upon the Privilege of Owning Land in This State.

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

Sec. 1. Excise tax for owning land. For the privilege of owning land situated in this state there shall be imposed upon the owner or owners of each parcel an annual excise tax of $\frac{1}{2}$ of 1% of its assessed value.

Sec. 2. Provision relative to mortgagees. In case of any outstanding mortgage or other claim against any parcel or parcels of land the mortgagee or other claimant shall be deemed to be the joint-owner to the extent of such mortgage or claim, but not exceeding $\frac{1}{2}$ ownership; and the owner-debtor may deduct from any sum due the creditor such proportion, not exceeding $\frac{1}{2}$, of any excise tax paid by him as such claim shall bear to the assessed value of the land.

Sec. 3. Excise tax to heirs. Pending the settlement of the estate of any deceased person, at his death owning land in this state, said excise tax shall be assessed to his heirs or devisees without designating them by name; and such assessment shall continue and be valid until they give notice of the division of the estate, and the names of the several heirs and/or devisees. Until such notice shall be given any heir or devisee paying said

excise tax may recover of the other heirs or devisees their portion thereof; and in an action for that purpose, the undivided shares of such heirs or devisees may be attached on mesne process, or taken on execution issued on a judgment recovered in an action therefor.

Sec. 4. Assessment by local assessors. As to the ownership of land situated in incorporated places the assessment of said excise tax shall be made by the local assessors at the time of their assessment of the municipal tax; and as to the ownership of land situated in unincorporated places the assessment shall be made at the time and in the manner prescribed by law for the assessment of land and other real estate taxes in those places.

Sec. 5. Time of payment. Said excise tax shall be due and payable to the collector of taxes, or other official authorized to collect taxes, at the same time and under the same conditions of discount or interest that taxes upon real estate are due and payable in the various places.

Sec. 6. Sale for non-payment. In case of non-payment of said excise tax the land itself shall be holden and shall, if necessary for collection, be sold at same time and under the same legal procedure as is utilized for non-payment of the tax upon land or other real estate.

Sec. 7. Redemption. When any parcel of land shall have been sold on account of non-payment of any excise tax it may be redeemed in the same manner and under the same conditions as provided by law for the redemption of land or other real estate sold for non-payment of the real estate tax.

Sec. 8. Payment to proper officials. In incorporated places the collector shall turn over to the treasurer the proceeds of the excise tax as he does other taxes; and the treasurer shall pay said proceeds to the treasurer of state along with the state tax. In unincorporated places the excise tax shall be collected by the state official authorized to collect land or other real estate taxes in those places; and in case of non-payment the land shall be sold, and may be later redeemed, under the provisions of law relating to sale and redemption of land for non-payment of any land or other real estate tax.