

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)

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. 940

H. P. 1772

House of Representatives, February 17, 1939.

Referred to Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Howes of Charleston.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to Taxation of State Owned Farms.

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

Sec. 1. Taxes paid by the state. All farms owned by the state located within the limits of any town or city shall be subject to taxation at the same rates and upon the same basis as other real estate owned by individuals.

Sec. 2. Taxes due from state. The farms mentioned in the 1st section, if owned by the state at any time, shall be taxed to the state for the time during that period that they were owned by it except that in case a former owner had paid such tax for any portion or the whole of the year no further tax for that fiscal year shall be levied.

Sec. 3. Supplemental tax. The assessors of such cities and towns within which are farms owned by the state are hereby authorized to assess such farms as provided in this act during such years at the same rates and upon the same basis as obtained with respect to other real estate for the respective years such farms were so owned by the state.

Sec. 4. Duty of state treasurer. Upon receipt from the collector of taxes of the cities and towns referred to in the prior sections of a notice of the assessment and of the amount due from the state, the treasurer of

state shall forthwith pay the same upon his refusal for a period of 60 days after the receipt of such notice. Such cities and towns are authorized to proceed by a bill in equity against the said treasurer who upon final process issued by the court in such bill in equity shall pay any judgment which may be recovered out of money not otherwise appropriated together with any costs which may be taxed by the court.