

# 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

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Legislative Document

No. 1114

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H. P. 2129

House of Representatives, March 31, 1939.

Reported by Mr. Noyes from Committee on Taxation and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

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S T A T E   O F   M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

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**AN ACT Relating to the Statute Defining Real Estate for Taxation  
Purposes.**

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

**R. S., c. 13, § 3, amended.** Section 3 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 3. Real estate, for purposes of taxation, what it includes; lien.** Real estate, for the purposes of taxation, except as provided in section 6, ~~includes~~ **shall include** all lands in the state **and all buildings erected thereon or affixed to the same**, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, ~~and all buildings erected on or affixed to the same~~, and all townships and tracts of land, the fee of which has passed from the state since the year 1850, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid, **or until said lien is otherwise termi-**

nated by law. Buildings on leased land or on land not owned by the owner of the buildings shall be considered real estate for purposes of taxation and shall be taxed in the township, town, city or plantation where said land is located.'