

# MAINE STATE LEGISLATURE

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Legislative Document

No. 85

H. P. 102

House of Representatives, January 21, 1943.

Referred to Committee on Legal Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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AN ACT Relating to the Furnishing of Lists of Wild Lands for Taxation  
Purposes.

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

Sec. 1. R. S., c. 12, § 9, amended. Section 9 of chapter 12 of the revised statutes is hereby repealed and the following enacted in place thereof:

‘Sec. 9. Forest commissioner to furnish state tax assessor with lists of all wild lands; value, when soil and growth are owned by different persons; owners to appear before state tax assessor and render lists. The forest commissioner shall prepare and deliver to the state tax assessor full and accurate lists of all townships or parts of townships or lots or parcels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said assessor all information in his possession touching the value and description of wild lands at his request; also a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said assessor. In fixing the valuation of unorganized townships whenever practicable, the lands and other property therein of any owners may be valued and assessed separately. When the soil of townships or tracts taxed by the state as wild land is not owned by

the person or persons who own the growth or part of the growth thereon, the state assessor shall value the soil and such growth separately for purposes of taxation. All owners of wild lands or rights of timber and grass on public lots shall, on or before the 1st day of August of each year preceding the regular legislative session of this state, render to the state tax assessor a signed list of all wild lands thus owned, either in common or severalty, giving the township, number, range and county where located; and upon notice in writing any such owner shall either in person or by authorized agent appear before said assessor at such reasonable time and place as he may designate and answer such questions or interrogatories as said assessor may deem necessary in order to obtain a full knowledge of the just value, ownership and description of said lands. If any owner does not render such list to said assessor on or before said 1st day of August or, after notice, fails or refuses to appear before said assessor and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such wild lands or rights of timber or grass.'

Sec. 2. R. S., c. 12, § 13, amended. The first 3 sentences of section 13 of chapter 12 of the revised statutes, as amended, are hereby further amended to read as follows:

'A statement of the amount of the assessed valuation for each town, township, and lot or parcel of land, in any unorganized townships, and lot or parcel of land not included in any township, after adjustment as provided by section 8, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the 1st day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization. If any owner or owners of a township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any township in either case with or without improvements, or right to cut timber and grass from reserved lands in any township, **who has filed the list and answered any and all interrogatories addressed to him under the provisions of section 9 of this chapter**, shall deem himself or themselves aggrieved by the assessed valuation, certified and deposited as above provided, he or they may appeal therefrom to the superior court for the county within which said lands or interests therein are located.'