

MAINE STATE LEGISLATURE

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

Legislative Document

No. 908

H. P. 1586

House of Representatives, February 18, 1949

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

HARVEY R. PEASE, Clerk

Presented by Mr. Chase of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Maine Forestry District Taxes.

Emergency preamble. Whereas, acts and resolves passed by the legislature do not become effective until 90 days after adjournment unless enacted as emergencies ; and

Whereas, all Maine forestry district taxes are assessed as of April 1 ; and

Whereas, it is necessary that such taxes be assessed promptly so that sufficient revenue may be received to operate efficiently and to make up a deficit in the forestry district balance sheet ; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of the constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety ; now, therefore,

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

R. S., c. 32, § 74, amended. Section 74 of chapter 32 of the revised statutes, as amended by section 25 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows :

'Sec. 74. Annual tax assessed; when payable. ~~An annual tax of 2 1/4~~

~~mills~~ **A tax of 8 mills on the dollar is assessed for the years 1949 and 1950 and 4½ mills thereafter** upon all the property in the Maine forestry district, including rights in public reserved lots, to be used for the protection thereof. Such tax shall be paid on or before the 1st day of October, annually. The valuation as determined by the board of equalization, and set forth in the statement filed by it as provided by section 65 of chapter 14, shall be the basis for the computation and apportionment of the tax assessed. The state tax assessor shall determine, in accordance with the provisions of section 74-A of chapter 14, the amount of such taxes due from the owners of lands in each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots, and such amounts shall be included in the statements referred to in section 77 of chapter 14. The tax assessed shall be valid, and all remedies herein provided shall be in full force if said property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.

Any incorporated town or organized plantation joining the Maine forestry district under the provisions of section 86 shall be assessed 5 mills on the dollar for the years 1949 and 1950 and 4½ mills thereafter.

Any deorganized town or plantation which shall be declared a part of the Maine forestry district during 1949 and 1950 shall be assessed 5 mills on the dollar prior to 1951 and 4½ mills thereafter.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.