

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 228**

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S. P. 96

In Senate, January 29, 1953

Referred to the Committee on Appropriations and Financial Affairs, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Haskell of Penobscot

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Relating to Crediting of Property Taxes on Books of the State,  
and Making an Appropriation Therefor.**

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**Emergency preamble.** Whereas, the assessment or levying of taxes in unorganized territory is made by the state tax assessor; and

Whereas, the method of crediting such taxes is now cumbersome and expensive; and

Whereas, in order to facilitate such bookkeeping for the year 1953 it is necessary that this act become effective when approved by the governor; 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:

**Sec. 1. R. S., c. 14, § 73-B, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto a new section, to be numbered 73-B, to read as follows:

**'Sec. 73-B. Property taxes to be credited upon assessments; payment to be made quarterly. Notwithstanding any other provisions of statute**

to the contrary, the gross amount of property taxes assessed upon real and personal property in the unorganized territory through the state tax assessor for the benefit of any special fund or political subdivision of the state may be credited on the books of the state to the special fund or to the proper fiscal officer of the political subdivision. This provision shall not apply to supplemental assessments. The treasurer of state shall pay to such fiscal officer the amount of the tax so assessed, in equal quarterly amounts, on or before the last day of July, October, January and April following the date of such assessment. The amount of such assessment is hereby appropriated for the purposes of this section. Upon collection by the state tax assessor, such taxes shall be deposited in the general fund. All abatements of such taxes shall be charged against the general fund and all interest and supplemental assessments shall be paid into the general fund; and neither shall be charged against or credited to the special fund or political subdivision on account of which the tax was levied. Any excess of supplemental assessments over abatements hereby accruing to the general fund shall be considered as reimbursement to the general fund for administrative expenses connected with the assessment of said taxes. The intent of the legislature hereby is to permit the administration of all real and personal property taxes in the unorganized territory through the general fund as a matter of convenience and economy.'

**Sec. 2. R. S., c. 14, § 76, amended.** Section 76 of chapter 14 of the revised statutes, as repealed and replaced by section 5 of chapter 41 of the public laws of 1945, is hereby amended by repealing the last 2 sentences thereof.

**Sec. 3. R. S., c. 14, § 77-C, amended.** Section 77-C of chapter 14 of the revised statutes, as enacted by section 9 of chapter 41 of the public laws of 1945 and as amended, is hereby further amended to read as follows:

**'Sec. 77-C. Supervision, administration and sale of such lands.** A copy of the lien certificate shall be filed in the office of the state tax assessor; and on the 30th day of March annually, whenever the state shall have acquired title to lands assessed for any state, county and forestry district taxes, the state tax assessor shall certify to the state controller the amount of unpaid taxes, interest and costs then outstanding. ~~The state controller shall cause the county taxes to be charged against an account to be known as "State Owned Delinquent Tax Lands" and to be financed from such sums as may be appropriated by the legislature to such account~~ **Unpaid State, county and forestry district taxes and interest and costs on the books of the state shall be charged against such account the general fund.**

The state tax assessor shall, whenever the state acquires title to such lands, cause an inventory to be made of all such lands. Such inventory shall contain a description of the land, amount of **accrued** taxes by years ~~charged against the "State Owned Delinquent Tax Lands" account~~ and such other information as may be necessary in the administration and supervision of such lands. A copy of such inventory shall be furnished to the forest commissioner prior to the convening of the legislature. The state tax assessor shall biennially make a report to the legislature not later than 15 days after such legislature convenes. Such report shall contain a copy of the inventory of lands then owned by the state and such recommendations as to the disposition of these lands as the state tax assessor and the forest commissioner may wish to make.

The state tax assessor shall, after authorization by the legislature, sell and convey any such lands; but shall in all cases of sales, except sales to the former owners of the lands, give public notice of the proposal to sell such lands and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. No sales of such lands or any stumpage thereon shall be made by the state tax assessor except by authorization of the legislature.

The supervision, administration, utilization and vindication of the rights of the state in such lands shall be vested in the state tax assessor until title is conveyed or otherwise disposed of by the legislature.

All moneys received from the **sale or** use of such lands shall be credited to the general fund ~~and such profit or loss as may occur from the sale of such lands shall be credited to or charged against the general fund.~~

The provisions of this section shall apply to lands acquired through tax sales and owned by the state.'

**Sec. 4. R. S., c. 14, § 90, amended.** Section 90 of chapter 14 of the revised statutes, as repealed and replaced by section 15 of chapter 41 of the public laws of 1945, is hereby amended to read as follows:

**'Sec. 90. Taxes due from interest forfeited to be charged against unorganized townships fund.** After such timber and grass shall be wholly forfeited to the state, the state tax assessor shall certify to the state controller the amount of unpaid taxes and interest then outstanding ~~The state controller shall cause the county taxes to be paid to the county treasurer;~~ and such state, county and forestry district taxes and interest shall be charged to the unorganized townships fund in the township in which the forfeited interest in the public reserved lot is located.'

**Sec. 5. R. S., c. 14, § 95, amended.** The 1st and 2nd sentences of section 95 of chapter 14 of the revised statutes, as amended by section 20 of chapter 41 of the public laws of 1945, are hereby further amended to read as follows:

~~'Taxes levied under the provisions of section 93 shall be paid to the state tax assessor on or before October 1st of each year and there shall be credited on the books of the state to the several county treasurers the amount of county tax so received, and this amount shall be paid by the treasurer of state to the several county treasurers on or before the 15th day of December. Interest on such state and county taxes shall be charged at the rate of 6% per year after the 1st day of October following the date of the assessment and shall be credited to the general fund of the state.'~~

**Sec. 6. R. S., c. 37, § 148-F, amended.** The 2nd sentence of section 148-F of chapter 37 of the revised statutes, as enacted by section 3 of chapter 410 of the public laws of 1951, is hereby amended to read as follows:

~~'The state tax assessor shall collect such taxes and deposit the receipts with the treasurer of state daily and the taxes so collected shall be credited on the books of the state to the unorganized territory capital working fund.'~~

**Sec. 7. R. S., c. 79, § 62, amended.** The 4th and 5th sentences of section 62 of chapter 79 of the revised statutes, as amended by section 32 of chapter 41 of the public laws of 1945, are hereby further amended to read as follows:

~~'The state tax assessor shall collect such taxes and cause them to be remitted to the county treasurer in the same manner as provided for the county tax, provided, however, that the treasurer of state shall, when remitting to the county, remit the road repair tax and county tax in separate amounts and designate the amount of the road repair tax collected from each township. Collection of such road repair taxes shall be enforced in the same manner as provided for the enforcement of collection of county taxes and interest collected shall be credited to the general fund of the state.'~~

**Sec. 8. P. & S. L., 1951, c. 205, amended.** The 4th and 5th sentences of chapter 205 of the private and special laws of 1951 are hereby amended to read as follows:

~~'The state tax assessor shall collect such taxes and cause them to be remitted to the county treasurers in the same manner as provided for the county tax, provided, however, that the treasurer of state shall, when~~

~~remitting to the counties, remit the fire protection tax and county tax in separate amounts and designate the amount of the fire protection tax collected from the townships of Connor, Medford and Orneville. Collection of such fire protection tax shall be enforced in the same manner as provided for the enforcement of collection of county taxes and interest collected shall be credited to the general fund of the state.'~~

**Sec. 9. Limitation.** The provisions of this act shall become effective as to taxes assessed for the year 1953 and thereafter. It is the intent of the legislature that taxes assessed for prior years be handled in accordance with the provisions of section 77-C of chapter 14 of the revised statutes as they existed prior to enactment of this act.

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