

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-SECOND LEGISLATURE

OF THE  
STATE OF MAINE

1905.

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Published by the Secretary of State, agreeably to Resolves of  
June 28, 1820, February 18, 1840, and March 16, 1842.

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1905

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

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**Chapter 86.**

An Act to amend Chapter ten of the Revised Statutes, relating to the Collection of Taxes on organized plantations taxed as wild lands.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

Section 1. Section eighty-eight of chapter ten of the revised statutes is hereby amended, so as to read as follows:

'Section 88. Warrants for state taxes on organized plantations taxed by the state as wild lands shall be sent by the treasurer of state to the assessors of each plantation in which such lands are situated in the month of April of each year.

In the month of April of each year the county commissioners of each county shall issue to the assessors of each organized plantation taxed by the state as wild land their warrant for the amount of county taxes apportioned to said plantation.'

Section 2. Section eighty-nine of said chapter of the revised statutes is hereby amended, so as to read as follows:

'Section 89. The assessors of such plantation shall add the amounts of said state and county taxes certified to them by the treasurer of the state and the county commissioners to their assessment for plantation purposes, and assess the same on the real and personal property in such plantation to the owner or person in possession in accordance with their valuation thereof, including such overlay, not exceeding five per cent thereof, as a fractional division renders convenient.'

Section 3. Section ninety of said chapter ten is hereby amended, so as to read as follows:

'Section 90. In July of each year said assessors shall commit the same with a warrant in the usual form to a collector of taxes, to be elected by said plantation at its annual meeting, or in default thereof to be appointed by said assessors, directing him to collect and transmit the said state taxes to the treasurer of the state by December first next after the date of commitment, and also directing him to collect and transmit the said county taxes to the county treasurer by December first next after the date of commitment.'

Section 4. Section ninety-one of said chapter is hereby amended, so as to read as follows:

'Section 91. Said collector shall give bond to the plantation in such sum and with such sureties as the assessors thereof require, and said assessors shall agree with him as to his compensation, which shall be paid by the plantation.'

Section 5. Section ninety-two of said chapter is hereby amended, so as to read as follows:

Section 88, chapter 10, R. S., amended.

Treasurer of state shall send warrants for state taxes, to plantation assessors.

County commissioners shall issue warrants for county taxes.

Section 89, chapter 10, amended.

Plantation assessors shall assess state and county tax with assessment for plantation purposes.

Section 90, chapter 10, amended.

Taxes shall be committed to collector in July of each year.

Section 91, chapter 10, amended.

Collector shall give bond.

Section 92, chapter 10, amended.

**CHAP. 87**

Collector shall settle with assessors by December 10.

—interest on unpaid taxes.

Section 93, chapter 10, amended.

Lien on real estate, how enforced.

Inconsistent acts repealed.

This act shall take effect January 1, 1906.

'Section 92. Said collector shall settle with the assessors by the tenth day of December of each year, and return to them his collection list, showing the amounts received or unpaid on each tax in his list. On all such taxes then unpaid, interest shall be added from the first day of December preceding at twenty per cent until paid. The clerk of the plantation shall record in a book kept for that purpose such returned collector's list with the collector's return thereon showing the amounts received or unpaid on each tax in the list, which record shall be evidence of the facts therein stated.'

Section 6. Section ninety-three of said chapter is hereby amended, so as to read as follows:

'Section 93. The lien on real estate created by section three of chapter nine for the payment of taxes assessed under the five preceding sections may be enforced at any time within one year from the time when said collection lists are returned to said assessors, in the following manner: The assessors may order the collector to bring an action of debt in the name of the plantation, in the supreme judicial court in the county where the land lies, to collect such unpaid taxes with interest, against the person to whom the property is assessed, and the proceedings in such actions shall be the same as provided in section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.'

Section 7. All acts and parts of acts inconsistent herewith, are hereby repealed.

Section 8. This act shall take effect January first, nineteen hundred and six.

Approved March 18, 1905.

## Chapter 87.

An Act relative to the Artificial Cultivation of Fish by riparian proprietors.

*Be it enacted by the Senate and House of Representatives in Legislature assembled,* as follows:

Riparian proprietors may ship trout under certain restrictions.

Section 1. It shall be lawful hereafter for riparian proprietors legally engaged in the artificial culture and maintenance of trout, on their own land and in their own enclosed waters, acting under the direction and written permission of the commissioners of inland fisheries and game, to ship, transport or carry trout taken from their own ponds, without accompanying the shipment in person and without the payment of a license fee for each shipment.