

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-FIFTH LEGISLATURE

OF THE
STATE OF MAINE.

1911

Published by the Secretary of State, agreeably to Resolves of
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth
Legislature

1911

CHAP. 139

Chapter 139.

An Act to amend Sections forty-nine and fifty-one of Chapter nine of the Revised Statutes, relating to Taxes on Timber and Grass on Public Lots.

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

Section 49,
chapter 9, R.
S., amended.

Section 1. Section forty-nine of chapter nine of the revised statutes is hereby amended by striking out the word "and" and adding after the word "county" in the second line the words 'and forestry district,' and also in the sixth line by striking out the words "one year" and inserting in lieu thereof the words 'six months,' and in the seventh line by striking out the words "two years" and inserting in lieu thereof the words 'eighteen months' so that said section, as amended shall read as follows:

Timber and
grass on re-
served lands,
held for pay-
ment of
taxes.

'Section 49. The timber and grass on the reserved lands shall be held to the state for the payment of such state, county and forestry district taxes as may be lawfully assessed against them after April twenty-six, eighteen hundred and ninety-seven, with interest thereon at the rate of twenty per cent a year, to commence upon the taxes for the year in which such assessment is made, at the expiration of six months, and upon the taxes for the following year, at the expiration of eighteen months from the date of such assessment.'

—interest.

Section 51,
chapter 9, R.
S., amended.

Section 2. Section fifty-one of chapter nine of the revised statutes is hereby amended by striking out the word "and" in the second line and inserting after the word county the words 'and forestry district.'

Also by striking out the word "September" in the third line and inserting in lieu thereof the word 'November' so that said section as amended, shall read as follows:

Each interest
by acreage
shall be for-
feited at an-
nual Novem-
ber sale, if
tax is not
paid.

'Section 51. Each fractional part, or interest represented by acreage, in all such reserved lands, upon which the state, county and forestry district taxes and interest are not paid at the time of the annual land sale in November, shall be forfeited to the state, the same as in the case of lands sold for taxes; but any owner may redeem his interest in such reserved lands by tendering to the treasurer of state, within one year after the date of the land sale at which said interest was forfeited, his proportional part of all the sums due on the reserved lands in any township, together with interest at twenty per cent a year from the date of the land sale, and one dollar for release.'

—any owner
may redeem
interest.