

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

Published by the Secretary of State, in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, and March 16, 1842.

KENNEBEC JOURNAL PRINT SHOP
AUGUSTA, MAINE
1923

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

1923

[supplied from page 1 of volume]

CHAP. 66

'Sec. 64. Advertisement of lists of assessments eliminated. Owners of lands so assessed may redeem them by paying to the treasurer of state the tax with interest thereon, within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and upon filing with the treasurer of state a certificate showing the number of acres, and describing the property on which he desires to pay the tax, and where the same is located, and paying the amount due, shall receive a certificate from the treasurer of state, discharging the tax on the number of acres or interest upon which such payment is made. Each part or interest of every such township or tract upon which the tax hereby imposed and so advertised is not paid, with interest, within the time limited in this section for such redemption, shall be wholly forfeited to the state and vest therein free of any claim by any former owner.'

Approved March 21, 1923.

Chapter 66.

An Act to Amend Sections Forty-four and Forty-five of Chapter Ten, of the Revised Statutes, Relating to Taxes in Unincorporated Places.

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

Sec. 1. R. S., c. 10, sec. 44; relating to advertising lists of assessments of lands in unincorporated places, amended. Section forty-four of chapter ten of the revised statutes, is hereby amended, by inserting after the word "thereafter" in the second line the words 'notify in writing the owners of such lands so assessed by sending to each by mail at his last known address a statement of such tax containing a brief description of the land assessed and the amount of such tax, together with the amount of the county tax on said lands so certified to him, and the date when payment is required, and shall send like notices of such state and county taxes for the following year within three months after one year from such assessment. In case the owners of any such lands are unknown instead of sending the notices by mail, he shall,' so that said section, as amended, shall read as follows:

'Sec. 44. Tax notices may be sent by mail to known owners; lists of assessments of unknown owners to be advertised. When the legislature assesses such state tax, the treasurer of state shall, within three months thereafter, notify in writing the owners of such lands so assessed by sending to each by mail at his last known address a statement of such tax containing a brief description of the land assessed and the amount of such tax, together with the amount of the county tax on said lands so certified to him, and the date when payment is required, and shall send like notices

of such state and county taxes for the following year within three months after one year from such assessment. In case the owners of any such lands are unknown instead of sending the notices by mail he shall cause the lists of such assessments, together with the amounts of county tax on said lands so certified to him, both for the current year, to be advertised for three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the land lies, and shall cause like advertisement of the lists of such state and county taxes for the following year to be made within three months after one year from such assessment. Said lands are held to the state for payment of such state and county taxes, with interest thereon at the rate of six per cent to commence upon the taxes for the year for 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.'

Sec. 2. R. S., c. 10, sec. 45; relating to redemption of lands assessed and advertised. Section forty-five of chapter ten of the revised statutes, is hereby amended, by striking out the words "and advertised" in the first line, so that said section, as amended, shall read as follows:

'Sec. 45. Advertisement of lists of assessments eliminated. Owners of the lands so assessed may redeem them by paying to the treasurer of state the taxes with interest thereon within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and upon filing with the state assessors a certificate showing the number of acres, and describing the property on which he desires to pay the tax and where the same is located, and paying the amount due, shall receive a certificate from the treasurer of state, discharging the tax on the number of acres or interest, upon which such payment is made. Each part or interest of every such township or tract upon which the state or county taxes so advertised are not paid with interest within the time limited in this section for such redemption, shall be wholly forfeited to the state, and vest therein free of any claim by any former owner. But this section and the five following sections do not apply to taxes upon organized plantations taxed by the state as wild lands.'

Approved March 21, 1923.

Chapter 67.

An Act to Amend Section Nine of Chapter Two Hundred and Nineteen of the Public Laws of Nineteen Hundred and Seventeen, Relating to the Screening of Lakes and Ponds.

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

P. L., 1917, c. 219, sec. 9; relating to screening outlets of ponds and lakes,