

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

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CHAP. 135

such district or districts as the commissioner of agriculture may designate as being known or suspected of being infested with the European corn borer, any person growing corn of any kind, or other vegetation subject to infestation by the European corn borer, shall, not later than November first in the year in which said corn or other vegetation is grown, plow the land on which said corn or other vegetation was grown in a manner which shall be satisfactory to the said commissioner of agriculture or his duly authorized agents, or shall pull up said stubble and destroy it by burning. Any person who uses corn stalks as fodder and who stores them for that purpose shall feed or destroy all such corn stalks not later than the tenth day of April in the year following that in which the said corn shall have been grown.

Sec. 4. Penalty. Whoever neglects or refuses to comply with the requirements of section three shall be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars.

Approved March 31, 1923.

Chapter 135.

An Act to Amend Section Nine of Chapter Ten of the Revised Statutes, Relating to Real Estate Where Taxed.

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

R. S., c. 10, sec. 9; relating to where real estate shall be taxed, amended. Section nine of chapter ten of the revised statutes is hereby amended by adding to said section the following words, 'Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed, to pay the pro rata or proportional share of taxes; the taxable year of such assessed taxes shall be from April to April,' so that said section when amended, shall read as follows:

'**Sec. 9. Purchaser of real estate agreeing to pay pro rata share of taxes, taxable year declared to be from April to April.** Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the first day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed, to pay the pro rata or proportional share of taxes; the taxable year of such assessed taxes shall be from April to April.'

Approved March 31, 1923.