

MAINE STATE LEGISLATURE

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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.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

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bill or account created in accordance with the provisions of section one of this act, against any appropriation available in any fiscal year, as though said bill or account was incurred during the time for which said appropriation was made.

Sec. 3. Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved March 31, 1923.

Chapter 138.

An Act to Amend Sections Six, Nine, and Seventeen of Chapter Seventy-eight of the Public Laws of Nineteen Hundred and Twenty-one, Relating to Auxiliary State Forests.

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

Sec. 1. P. L., 1921, c. 78, sec. 6; relating to exemptions from procuring licenses to operate on auxiliary forest lands, amended. Section six of chapter seventy-eight of the public laws of nineteen hundred and twenty-one is hereby amended by striking out the period in the seventh line of said section, and substituting in place thereof a semicolon and the words, 'provided that prior to April fifteenth of each year, a return of all land cleared for agricultural purposes, for building, or for highways during the year ending April first shall be made to the state land agent, giving the area and location of all land so cleared; and provided further, that all land so cleared shall thereupon automatically cease to be a part of the auxiliary state forest and shall be taxed in the same manner and at the same rate as other real property,' so that said section, as amended, shall read as follows:

'**Sec. 6.** Returns of all lands cleared for agricultural, building or highway purposes to be made prior to April 15; said lands cease to be part of auxiliary forests and shall be taxed. No person desiring to clear land for agricultural purposes, for building, or for highways, or to cut trees for use in building camps, dams, or the construction of ways, or for use as fuel in the course of lumbering operations, or from his own land for use upon his farm in the ordinary course of good husbandry, shall, for the purposes aforesaid, be required to comply with section five of this act unless the wood so cut is to be sold for fuel or sold or used for manufacture; provided that prior to April fifteenth of each year, a return of all land cleared for agricultural purposes, for building, or for highways during the year ending April first shall be made to the state land agent, giving the area and location of all land so cleared; and provided further, that all land so cleared shall thereupon automatically cease to be a part

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of the auxiliary state forest and shall be taxed in the same manner and at the same rate as other real property.'

Sec. 2. P. L., 1921, c. 78, sec. 9; relating to certain trees exempt from taxation, amended. Section nine of chapter seventy-eight of the public laws of nineteen hundred and twenty-one is hereby amended by striking out all of said section and substituting in place thereof the following:

'Sec. 9. Pine more than 16 inches in diameter, and hemlock, spruce and cedar more than 12 inches, at four feet from the ground, and all other trees to be taxed; land to be appraised not exceeding \$5 per acre. State, town, and plantation assessors shall, for the purpose of taxing auxiliary state forests, appraise only the land, and pine trees more than sixteen inches in diameter at four feet from the ground; hemlock, spruce, and cedar trees more than twelve inches in diameter at four feet from the ground, and trees of all other species irrespective of size; provided, however, that the land shall be appraised at a valuation not to exceed five dollars per acre independent of any great pond therein.'

Sec. 3. P. L., c. 78, sec. 17; relating to withdrawing lands from auxiliary state forests, amended. Section seventeen of chapter seventy-eight of the public laws of nineteen hundred and twenty-one is hereby amended by striking out all of said section beginning with the words "the payment" in the fifth line of said section and substituting in place thereof the words, 'by paying back taxes from the date of listing of the auxiliary state forest on the full value of all timber standing thereon at the time of withdrawal, together with all expenses of administration incurred by the state land agent,' so that said section, as amended, shall read as follows:

'Sec. 17. Upon withdrawal, all taxes from date of listing, at full value, must be paid. Provided that all or any part of any land included in the auxiliary state forest may be withdrawn when for any reason it becomes more valuable for other purposes, by filing with the forest commissioner description of such land and by paying back taxes from the date of listing of the auxiliary state forest on the full value of all timber standing thereon at the time of withdrawal, together with all expenses of administration incurred by the state land agent.'

Approved March 31, 1923.

Chapter 139.

An Act to Amend Section Thirty of Chapter Sixty-four of the Revised Statutes, Relating to the Issuing of Burial and Transportation Permits by Sub-Registrars.

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

R. S., c. 64, sec. 30; relating to sub-registrars appointed to issue burial