

# 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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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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## CHAP. 139

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.

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## 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

permits, amended. Section thirty of chapter sixty-four of the revised statutes is hereby amended by inserting after the word "two" in the first line of said section, the words, 'or more,' and by inserting after the word "permits" in the third line of said section, the words, 'and permits for transportation of dead human bodies,' so that said section, as amended, shall read as follows:

**'Sec. 30. Two or more persons may be appointed; they may also issue permits to transport dead bodies.** The town or city clerk may appoint two or more suitable and proper persons, in each town or city, as sub-registrars, who shall be authorized to issue burial permits, and permits for transportation of dead human bodies, based upon a death certificate, as hereinbefore provided, in the same manner as is required of the town or city clerk; and the said death certificate upon which the permit is issued shall be forwarded to the town clerk within six days after receiving the same, and all permits by whomsoever issued shall be returned to the town clerk as required by section twenty-nine. The appointment of sub-registrars shall be made with reference to locality, so as to best suit the convenience of the inhabitants of the town, and such appointment shall be in writing and recorded in the office of the town or city clerk; the sub-registrars in any town shall hold office at the pleasure of the town clerk.'

Approved March 31, 1923.

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## Chapter 140.

An Act to Amend Section Sixty-seven of Chapter Eighty-two of the Revised Statutes, as Amended by Chapter Two Hundred and Ten of the Public Laws of Nineteen Hundred and Nineteen, Relating to the Attorney-General.

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

**Sec. 1. R. S., c. 82, sec. 67; P. L., 1919, c. 210; relating to appointment of deputy attorney-general, etc., amended.** Section sixty-seven of chapter eighty-two of the revised statutes, as amended by chapter two hundred and ten of the public laws of nineteen hundred and nineteen, is hereby amended by striking out in the nineteenth line of said section the words, "funds in the state treasury received under the inheritance tax law," and inserting in place thereof the words, 'appropriation for salaries and clerk hire of said department,' so that, as amended, said section shall read as follows:

**'Sec. 67. Salary and expenses of assistant attorney-general enforcing inheritance tax law to be paid from appropriation for salaries and clerk hire.** The attorney-general shall appoint a deputy attorney-general, who shall serve during the pleasure of the attorney-general or until a successor is duly appointed and qualified. His office shall be at the capitol and he