

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

Published by the Secretary of State, in conjunction
with the Revisor of Statutes in accordance with the
Resolves of the Legislature approved June 28, 1820,
March 18, 1840, March 16, 1842 and Acts approved
August 6, 1930 and April 2, 1931.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1939

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

CHAP. 211

~~includes shall include~~ all lands in the state and all buildings erected thereon or affixed to the same, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, ~~and all buildings erected on or affixed to the same,~~ and all townships and tracts of land, the fee of which has passed from the state since the year 1850, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid, or until said lien is otherwise terminated by law. Buildings on leased land or on land not owned by the owner of the buildings shall be considered real estate for purposes of taxation and shall be taxed in the township, town, city or plantation where said land is located.'

Approved April 12, 1939.

Chapter 211

AN ACT Enlarging the Duties of the Forest Commissioner.

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

R. S., c. 11, § 68, amended. Section 68 of chapter 11 of the revised statutes is hereby amended by adding at the end thereof the following:

'Whenever it shall appear to the state tax assessor, that any part of the unorganized territory of the state, including any areas previously incorporated, but which have been deorganized by act of the legislature, is in need of fire protection, the state tax assessor with the approval of the forest commissioner and the attorney general, may declare such territory to be a part of the Maine Forestry District and include such territory in the list of lands filed with the treasurer of state, in accordance with the provisions of section 70, and compute the tax on said included territory.'

Approved April 12, 1939.