

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
Ninety-second and Ninety-third
Legislatures
OF THE
STATE OF MAINE

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
From May 25, 1945 to May 14, 1947

Published by the Revisor of Statutes in accordance
with Chapter 10 of the Revised Statutes of 1944.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1947

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

Chapter 142

AN ACT Relating to Tax Exemption of Property.

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

R. S., c. 81, § 6, sub-§ III. Subsection III of section 6 of chapter 81 of the revised statutes is hereby amended to read as follows:

III. All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence; the real and personal property owned by posts of the American Legion, Veterans of Foreign Wars, Grand Army of Republic, war with Spain, and Disabled American Veterans in this state and occupied or used solely by said posts for their own purposes; the real and personal property owned by chambers of commerce or boards of trade in this state and occupied or used solely by said chambers of commerce or boards of trade for their own purposes; the real and personal property owned by the American National Red Cross in this state and occupied or used solely by said American National Red Cross for its own purposes; the real and personal property of all local chapters, situated in this state, of said American National Red Cross, where said property is occupied or used solely by said local chapters for their own purposes. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes shall be taxed in the municipality in which it is situated. Provided, however, that nothing in this subsection shall be construed to entitle any institution, association, or corporation otherwise qualified for exemption as a **literary or scientific**, benevolent or charitable institution to any exemption from taxation if any officer, member, or employee thereof shall receive or may be legally entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly benevolent or charitable purposes, or if the organization thereof for any such avowed purposes be a pretense for directly or indirectly making any other pecuniary profit for such institution, cor-

poration, or association, or for any of its members or employees, or if it be not organized and conducted exclusively for benevolent and charitable purposes. Any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any 1 year shall not exceed \$1,500; and provided further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the 12th day of April, 1889, and provided, however, that the provisions of this subsection shall not apply to a summer camp or other seasonal resort which derives a profit on its actual operating and administrative expenses incurred thereat or within this state, nor to that part of its property from which it receives compensation in the form of rent. Such camp or resort shall keep full financial records which shall at all times be open and available to inspection by the tax assessors of the town or city where it is located.'

Effective August 13, 1947

Chapter 143

AN ACT Relating to Alternative Method for the Enforcement of Liens for Taxes on Real Estate.

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

R. S., c. 81, § 97, amended. Section 97 of chapter 81 of the revised statutes is hereby amended to read as follows:

'Sec. 97. Alternative method for the enforcement of liens for taxes on real estate. Liens on real estate created by section 3, in addition to other methods previously established by law, may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, or his successor in office in case of his death or disability, may, after the expiration of 8 months and within 1 year after the date of the original commitment of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known place of abode, a notice in writ-