

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Third Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

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KENNEBEC JOURNAL

AUGUSTA, MAINE

1967

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE  
**One Hundred and Third Legislature**  
**1967**

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## Chapter 271

### AN ACT Relating to Taxation of Buildings on Leased Land in Unorganized Territory.

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

**Sec. 1. R. S., T. 36, § 551, amended.** The 2nd sentence of section 551 of Title 36 of the Revised Statutes is amended to read as follows:

Buildings and house trailers on leased land or on land not owned by the owner of the building ~~when situated in any municipality~~ shall be considered real estate for purposes of taxation and shall be taxed in the ~~municipality place~~ where said land is located ~~but when such buildings and house trailers are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located.~~

**Sec. 2. R. S., T. 36, § 1141, amended.** The first sentence of section 1141 of Title 36 of the Revised Statutes is amended to read as follows:

~~Lands~~ Real estate not exempt, and not liable to be assessed in any town, may be taxed by the Legislature for a just proportion of all state, county and forestry district taxes for ordering the state, county and forestry district taxes upon property liable to be assessed in towns.

**Sec. 3. R. S., T. 36, § 1142, amended.** Section 1142 of Title 36 of the Revised Statutes is amended to read as follows:

#### § 1142. Determination of tax; list filed for public inspection

When the ~~lands~~ real estate mentioned in section 1141 ~~are~~ is assessed for any state, county and forestry district taxes, the State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such ~~lands~~ real estate by applying the total millage rate of all such taxes against the valuation as listed by the Board of Equalization. The statements of the total tax due from each such owner shall be mailed as provided in section 1145. The State Tax Assessor shall make a list, using the last state valuation as established by the Board of Equalization. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of ~~lands~~ real estate mentioned in section 1141 and each owner of rights in public reserved lots, and shall contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the State Tax Assessor on or before the first day of July of each year, and shall be available for public inspection.

**Sec. 4. R. S., T. 36, § 1144, amended.** Section 1144 of Title 36 of the Revised Statutes is amended to read as follows:

#### § 1144. Real estate subject to county taxes

~~Lands~~ Real estate mentioned in section 1141 may be assessed by the county commissioners for a due proportion of county taxes. The State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such ~~lands~~ real estate and shall include such amounts in the statements referred to in section 1145.

**Sec. 5. R. S., T. 36, § 1145, amended.** Section 1145 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 1145. Notice by mail; unknown owners; interest**

When any state, county and forestry district taxes are assessed as provided for in section 1142, the State Tax Assessor shall, on or before the first day of July thereafter, notify in writing the owners of ~~lands real estate~~ so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the ~~land real estate~~ assessed, the date when payment is required, and the amount in total due from each such owner of all such state, county and forestry district taxes. Whenever such taxes are assessed on a biennial basis, he shall send like statements of such taxes for the 2nd year of the biennium on or before the first day of July of such 2nd year. In case the owners of any such ~~lands real estate~~ are unknown, instead of sending the notices by mail he shall, on or before the first day of August, cause the lists of assessments on such ~~lands real estate~~ to be advertised in the state paper and in some newspaper, if any, published in the county in which the ~~land real estate~~ lies, and shall cause like advertisement of the lists of such taxes for the following year to be made on or before the first day of August of that year. Such a statement or advertisement shall be sufficient legal notice of such assessment. The State Tax Assessor shall mail to each owner or owners, making a written request therefor, a statement showing the amount of each state, county and forestry district tax assessed on the ~~lands real estate~~ of such owner or owners. Such ~~lands are real estate~~ is held to the State for payment of such state, county and forestry district taxes, with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made. Whenever such taxes are assessed on a biennial basis, interest on taxes for the 2nd year of the biennium shall commence on October 1st of such 2nd year.

**Sec. 6. R. S., T. 36, § 1181, amended.** The 5th, 6th and 7th sentences of section 1181 of Title 36 of the Revised Statutes are amended to read as follows:

All owners of ~~lands real estate~~ in unorganized territory or rights of timber and grass on public reserve lots shall, on or before the first day of August of each year preceding the regular legislative session, render to the State Tax Assessor a signed list of all ~~lands real estate~~ in unorganized territory thus owned, either in common or severally, giving the township, number, range and county where located. Upon notice in writing any such owner shall either in person or by authorized agent appear before said Tax Assessor at such reasonable time and place as he may designate and answer such questions or interrogatories as said Tax Assessor may deem necessary in order to obtain a full knowledge of the just value, ownership and description of said ~~lands real estate~~. If any owner does not render such list to said Tax Assessor on or before said first day of August or, after notice, fails or refuses to appear before said Tax Assessor and to answer such questions or interrogatories, he is thereby barred of his right of appeal from the assessed valuation of such ~~lands real estate~~ or rights of timber or grass.

**Sec. 7. R. S., T. 36, § 1281, amended.** Section 1281 of Title 36 of the Revised Statutes, as amended by chapter 115 of the public laws of 1965, is further amended to read as follows:

**§ 1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry**

State, county and forestry district taxes on ~~lands real estate~~ mentioned in section 1141 shall be paid on or before the first day of October following the date

of assessment and such taxes shall be delinquent on the first day of February of the next year. Whenever such taxes are assessed on a biennial basis, the taxes for the 2nd year of the biennium shall be paid on or before the first day of October of such 2nd year and shall be delinquent on the first day of the next February. On or before the 20th day of February annually, the State Tax Assessor shall send by mail to the last known address of each owner of such ~~lands real estate~~ upon which taxes remain unpaid a notice in writing, containing a description of the ~~land real estate~~ assessed, the amount of unpaid taxes, interest to the first day of February, and publication costs of \$3, and alleging that a lien is claimed on such ~~land real estate~~ for payment of such taxes, interest and costs, with a demand that payment be made by the first day of March, following. On or before the 20th day of February annually, the State Tax Assessor shall publish in the state paper and in some newspaper, if any, published in the county where the ~~land real estate~~ lies, a list, containing the name or names of the owners according to the last state valuation, the amount of unpaid taxes, together with interest and costs, and a description according to the last state valuation of the ~~lands real estate~~ upon which taxes remain unpaid. If such taxes and interest to date of payment and costs are not paid by such first day of March, the State Tax Assessor shall record between the first and 15th days of March in the registry of deeds of the county or registry district where such ~~land real estate~~ lies a certificate signed by the State Tax Assessor, setting forth the name or names of the owners according to the last state valuation, the description of such ~~lands real estate~~ assessed as contained in the last state valuation, the amount of unpaid taxes, interest to the first day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid. The costs to be charged by the register of deeds for such filing shall not exceed \$1.

Sec. 8. R. S., T. 36, § 1283, amended. Section 1283 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 1283. Supervision, administration and sale of real estate**

A copy of the lien certificate shall be filed in the office of the State Tax Assessor. On the 30th day of March annually, whenever the State shall have acquired title to ~~lands real estate~~ assessed for any state, county and forestry district taxes, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid state, county and forestry district taxes and interest and costs on the books of the State shall be charged against the General Fund.

The State Tax Assessor shall, whenever the State acquires title to such ~~lands real estate~~, cause an inventory to be made of all such ~~lands real estate~~. Such inventory shall contain a description of the ~~land real estate~~, amount of accrued taxes by years and such other information as may be necessary in the administration and supervision of such ~~lands real estate~~. A copy of such inventory shall be furnished to the Forest Commissioner prior to the convening of the Legislature. The State Tax Assessor shall biennially make a report to the Legislature not later than 15 days after such Legislature convenes. Such report shall contain a copy of the inventory of ~~lands real estate~~ then owned by the State and such recommendations as to the disposition of ~~these lands~~ **this real estate** as the State Tax Assessor and the Forest Commissioner may wish to make.

The State Tax Assessor shall, after authorization by the Legislature, sell and convey any such ~~lands real estate~~; but shall in all cases of sales, except sales to the former owners of the ~~lands real estate~~, give public notice of the proposal to

sell such ~~lands~~ **real estate** and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. No sales of such ~~lands~~ **real estate** or any stumpage thereon shall be made by the State Tax Assessor except by authorization of the Legislature.

The supervision, administration, utilization and vindication of the rights of the State in such ~~lands~~ **real estate** shall be vested in the State Tax Assessor until title is conveyed or otherwise disposed of by the Legislature.

All moneys received from the sale or use of such ~~lands~~ **real estate** shall be credited to the General Fund.

This section shall apply to ~~lands~~ **real estate** acquired through tax sales and owned by the State.

**Sec. 9. R. S., T. 36, § 1284, amended.** The first sentence of section 1284 of Title 36 of the Revised Statutes is amended to read as follows:

The State Tax Assessor may bring a civil action in his own name to enforce the lien on real estate created by section 552, to secure the payment of state, county and forestry district taxes assessed under sections 1141 and 1144 upon ~~lands~~ **real estate** not liable to be assessed in any town.

**Sec. 10. R. S., T. 36, § 1285, amended.** The first and 4th sentences of section 1285 of Title 36 of the Revised Statutes are amended to read as follows:

In addition to the methods of collecting state, county and forestry district taxes provided by law, owners of ~~lands~~ **real estate** in unorganized townships shall be liable to pay such taxes to the State Tax Assessor upon demand.

The demand shall be sufficient if made by a writing mailed to such ~~landowner~~ **owner** or his agent at his usual post-office address.

**Sec. 11. R. S., T. 36, § 1286, amended.** Section 1286 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 1286. Limitation on recovery of tax sold real estate in unorganized places**

When the State has taxed ~~lands~~ **real estate** in unorganized territory, and the Treasurer of State has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the Treasurer of State or the State Tax Assessor show that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing ~~land~~ **real estate** in unorganized territory taxed by the State, and the pertinent records of the Treasurer of State or the State Tax Assessor show that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for 20 years subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous and adverse possession there-

of as comports with the ordinary management of ~~lands~~ **real estate** in unorganized territory in this State, and it further appears that during such period no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by a former owner, or those claiming under him, to recover such ~~land~~ **real estate** or to avoid such deed, unless commenced within said 20 years. Such payment shall give such grantee or person claiming, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

This section shall apply to rights and interests acquired under tax sales made by the Treasurer of State for the nonpayment of taxes.

**Sec. 12. R. S., T. 36, § 133I, amended.** Section 133I of Title 36 of the Revised Statutes is amended to read as follows:

**§ 133I. Abatement of taxes and supplemental assessments**

The State Tax Assessor shall make a supplementary assessment of any state, county or forestry district tax on ~~lands~~ **real estate** which ~~have~~ **has** been acquired by the State for nonpayment of such tax, which ~~have~~ **has** been omitted from the state valuation and which ~~have~~ **has** been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the Board of Equalization.

The State Tax Assessor shall make a supplementary assessment of any state, county or forestry district tax on ~~lands~~ **real estate** in unorganized territory omitted by error from the last previous state valuation, and of buildings located in unorganized territory built since the last previous state valuation. Such supplementary assessment shall be based on the valuation to be established by the Board of Equalization.

**Sec. 13. Effective date.** This Act shall first be effective with the state valuation to be filed on or before November 30, 1968.

Effective October 7, 1967

## Chapter 272

### AN ACT Relating to the Practice of Hairdressing and Beauty Culture.

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

**Sec. 1. R. S., T. 32, § 155I, sub-§ 1, amended.** Subsection 1 of section 155I of Title 32 of the Revised Statutes is amended to read as follows:

**1. Practice of hairdressing and beauty culture.** The practice of, teaching of or demonstration of hairdressing and beauty culture shall mean the engaging by any person for hire or reward in any one or more of the following practices: The application of the hands or of mechanical or electrical apparatus with or without cosmetic preparations, tonics, lotions, creams, antiseptics or clays to