

MAINE STATE LEGISLATURE

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CHAPTER 107

UNINCORPORATED AND UNORGANIZED
PLACES

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SUBCHAPTER I

GENERAL PROVISIONS

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§ 1141. Taxation by State; forest fire tax

Lands 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. The Board of Equalization shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership.

All areas not incorporated outside the Maine Forestry District shall pay a forest fire tax equal to that of the Maine Forestry District. The valuation as determined by the Board of Equalization and set forth in the statement filed by it as provided by section 381 shall be the basis for the computation and apportionment of the tax assessed. The sum of \$50 of the amount assessed for each area shall be credited to the general forestry appropriation, forest fire control for organized towns, to allow the Forest Commissioner to employ a forest fire warden for prevention and the

remainder credited to the aid to towns appropriation for control and suppression of forest fires.

R.S.1954, c. 16, § 78.

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

When the lands mentioned in section 1141 are 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 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 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.

R.S.1954, c. 16, § 79; 1963, c. 344, § 1.

§ 1143. Meaning of letters used in lists

In the lists made by the Board of Equalization, in accordance with sections 1141 and 1142, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letter "T." when used alone shall be held and construed to mean Township; the letter "R." when used alone, Range; the letter "N." when used alone shall be construed to mean North; "E." East; "S." South; "W." West; the letters "N. W." North West; "N. E." North East; "S. W." South West; "S. E." South East.

The letters "W. E. L. S." West of the East Line of the State; "B. K. P." Bingham's Kennebec Purchase; "B. P. P." Bingham's Penobscot Purchase; "N. B. P. P." North of Bingham's Penobscot Purchase; "W. B. K. P." West of Bingham's Kennebec Purchase; "N. B. K. P." North of Bingham's Kennebec Purchase; "W. K. R." West of the Kennebec River; "E. K. R." East of the Kennebec River; "E. C. R." East of the Canada Road; "W. C. R." West of the Canada Road; "N. W. P." North of Waldo Patent;

"T. S." Titcomb Survey; "E. D." East Division; "M. D." Middle Division; "N. D." North Division; "S. D." South Division.

R.S.1954, c. 16, § 80; 1963, c. 43.

§ 1144. Lands not subject to county taxes

Lands 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 and shall include such amounts in the statements referred to in section 1145.

R.S.1954, c. 16, § 81; 1963, c. 344, § 2.

§ 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 so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the land 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 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 to be advertised in the state paper and in some newspaper, if any, published in the county in which the land 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 of such owner or owners. Such lands are 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.

R.S.1954, c. 16, § 82.

SUBCHAPTER II

VALUATION

Sec.

1181. Lists of lands in unorganized territory; value, soil and growth in different ownership; appearance before State Tax Assessor.
1182. Returns to State Tax Assessor for unorganized territory; penalty for failure.

§ 1181. Lists of lands in unorganized territory; value, soil and growth in different ownership; appearance before State Tax Assessor

The Forest Commissioner shall prepare and deliver to the State Tax Assessor full and accurate lists of all townships or parts of townships or lots or parcels of lands in unorganized territory in this State sold and not included in the tax lists, whether conveyed or not, and shall lay before said Tax Assessor at his request all information in his possession touching the value and description of lands in unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner, lay all information in their possession touching said valuation before said Tax Assessor. In fixing the valuation of unorganized townships whenever practicable, the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the Board of Equalization shall value the soil and such growth separately for purposes of taxation. All owners of lands 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 in unorganized territory thus owned, either in common or severalty, 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 de-

scription of said lands. 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 or rights of timber or grass.

R.S.1954, c. 16, § 71.

§ 1182. Returns to State Tax Assessor for unorganized territory; penalty for failure

The owners or agents of all lands in unorganized territory and in such towns and plantations as the State Tax Assessor may designate shall return to the State Tax Assessor, on blanks furnished upon application to said Tax Assessor, the amount in board feet of all logs and other timber cut, or if it has been cut into 4-foot lengths, or otherwise, the number of cords of each kind of wood cut from their land the year preceding July 1st of the year in which said return is made. Should any owner or agent whose duty it is to make such return, neglect or refuse to comply with the requirements of this section, the State Tax Assessor may secure the information as to the amount of such cut by such methods as he deems expedient or advisable, and the expense of securing such information shall be added to the state tax next assessed against the land of such owner or agent, and collected in the same manner as all taxes are collected on lands in unorganized territory.

R.S.1954, c. 16, § 73.

SUBCHAPTER III

PERSONAL PROPERTY TAX

Sec.

- 1231. Returns to State Tax Assessor.
- 1232. Due dates; proceedings on delinquency.
- 1233. Failure to make return; penalty.

§ 1231. Returns to State Tax Assessor

Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this State, and not otherwise subject to taxation under existing laws of the State, which on the first day of

April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the State Tax Assessor a complete list of such property upon blanks furnished by said Tax Assessor. Such property shall be assessed by said State Tax Assessor for a just proportion of all state and county taxes. None of the property described in this section shall be included in the state valuation as made for unorganized townships.

Any such owner or person who willfully makes a fraudulent return under this section shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the State.

R.S.1954, c. 16, § 95.

§ 1232. Due dates; proceedings on delinquency

Taxes levied under section 1231 shall be paid to the State Tax Assessor on or before October 1st of each year. Interest on such state and county taxes shall be charged at the rate of 6% per year after the first day of October following the date of the assessment. A lien is created on all personal property for such taxes and expenses incurred in accordance with section 1233, and such property may be sold for the payment of such taxes and expenses at any time after October 1st. When the time for the payment of the tax to the State Tax Assessor has expired, and it is unpaid, the State Tax Assessor shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within 60 days, the State Tax Assessor may issue his warrant to the sheriff of the county, requiring him to levy by distress and sale upon the personal property of said property owner, and the sheriff or his deputy shall execute such warrants. Any balance remaining after deducting taxes and necessary additions made in accordance with this subchapter shall be returned to the owner or person in possession of such property or the State Tax Assessor may certify such unpaid taxes to the Attorney General, who shall bring a civil action in the name of the State.

R.S.1954, c. 16, § 97; 1961, c. 317, § 6.

§ 1233. Failure to make return; penalty

Should any owner or person having in his charge or control personal property taxable by said State Tax Assessor, as provided in section 1231, neglect or refuse to comply with the requirements of this subchapter, the State Tax Assessor may secure the neces-

sary information by such methods as he deems advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the State Tax Assessor with the tax.

R.S.1954, c. 16, § 96.

SUBCHAPTER IV

DELINQUENT TAXES

Sec.

- 1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry.
- 1282. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge.
- 1283. Supervision, administration and sale of lands.
- 1284. Action to recover taxes.
- 1285. Collection of taxes in unorganized townships.
- 1286. Limitation on recovery of tax sold lands in unorganized places.
- 1287. Action may be commenced in 10 years after disability.
- 1288. Applicability of provisions.

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

State, county and forestry district taxes on lands 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 upon which taxes remain unpaid a notice in writing, containing a description of the land 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 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 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 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 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 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 50¢.

R.S.1954, c. 16, § 83.

§ 1282. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge

The filing of the certificate provided for in section 1281 in the registry of deeds shall be deemed to create and shall create a mortgage on such real estate to the State, having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to the State all the rights usually incident to a mortgage, except that the mortgagee shall not have any right of possession of such real estate until the right of redemption shall have expired.

Part payments accepted during the redemption period shall not interrupt or extend the redemption period or in any way affect the foreclosure proceedings. If the total amount necessary for redemption is not paid before the mortgage is foreclosed, the mortgagor shall be entitled to a refund of such part payments made after the filing of the certificate provided for in section 1281.

If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in the registry of deeds as provided for in this section and section 1281, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of such certificate in the registry of deeds shall be sufficient notice of the existence of the mortgage.

In the event that such tax, interest and costs shall be paid within the period of redemption, the State Tax Assessor shall

discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.

Each owner may pay for his proportionate ownership in any tract of land whether in common or not, and upon filing with the State Tax Assessor a certificate containing a suitable description of the property on which he desires to pay the taxes and where the same is located, and paying the amount due, together with interest and costs, shall receive a certificate from the State Tax Assessor discharging the taxes on the fractional part or ownership upon which such payment is made.

R.S.1954, c. 16, § 84; 1959, c. 85.

§ 1283. Supervision, administration and sale of lands

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 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, cause an inventory to be made of all such lands. Such inventory shall contain a description of the land, amount of accrued taxes by years and such other information as may be necessary in the administration and supervision of such lands. 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 then owned by the State and such recommendations as to the disposition of these lands 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; but shall in all cases of sales, except sales to the former owners of the lands, give public notice of the proposal to sell such lands 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 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 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 shall be credited to the General Fund.

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

R.S.1954, c. 16, § 85.

§ 1284. Action to recover taxes

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 not liable to be assessed in any town. Such action shall be begun after the expiration of 8 months and within one year after the publication of the advertisement named in section 1145. The proceedings shall be in accordance with section 941, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

R.S.1954, c. 16, § 93; 1957, c. 397, § 8; c. 429, § 20; 1961, c. 317, § 4.

§ 1285. Collection of taxes in unorganized townships

In addition to the methods of collecting state, county and forestry district taxes provided by law, owners of lands in unorganized townships shall be liable to pay such taxes to the State Tax Assessor upon demand. If such taxes shall not be paid within 30 days after such demand, the State Tax Assessor may collect the same, with interest as provided by law, by a civil action in the name of the State. Such action shall be brought in the Superior Court in the county where such unorganized townships are located, and the Attorney General may begin and prosecute such actions when requested by the State Tax Assessor. The demand shall be sufficient if made by a writing mailed to such landowner or his agent at his usual post-office address. In case such owner resides without the State and has no agent within the State known to the State Tax Assessor, such demand shall be sufficient if made upon the Forest Commissioner. Such action shall be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execu-

tion and collecting the same shall be deemed a waiver of the rights of the State under sections 1281 and 1282.

R.S.1954, c. 16, § 94; 1961, c. 317, § 5.

§ 1286. Limitation on recovery of tax sold lands in unorganized places

When the State has taxed lands 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 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 thereof as comports with the ordinary management of lands 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 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.

R.S.1954, c. 16, § 101.

§ 1287. Action may be commenced in 10 years after disability

If any such former owner, or person claiming under him, during said period of 20 years, or any portion thereof, is a minor, mentally ill, imprisoned or absent from the United States he may, if otherwise entitled, bring such action at any time within 10 years after such disability is removed, notwithstanding said period of 20 years has expired, and if such person dies during the continuance of the disability, and no determination or judgment has been had on his title or right of action, such action may be brought by his heirs, or other person claiming under him, at any time within 10 years after his death, notwithstanding the 20 years have elapsed.

R.S.1954, c. 16, § 102; 1961, c. 417, § 17.

§ 1288. Applicability of provisions

Sections 1286 and 1287 shall not apply to actions between cotenants.

R.S.1954, c. 16, § 103.

SUBCHAPTER V**ABATEMENT**

Sec.

1331. Abatement of taxes and supplemental assessments.

1332. Abatement where double tax.

§ 1331. 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 which have been acquired by the State for nonpayment of such tax, which have been omitted from the state valuation and which have 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 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.

R.S.1954, c. 16, § 74.

§ 1332. Abatement where double tax

Whenever it appears to the State Tax Assessor that any parcel of property in the State has been doubly taxed in any year, and it appears by the records that a moiety of such tax has been paid, the State Tax Assessor may, subject to the approval of the Governor and Council, abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the books of the State.

R.S.1954, c. 16, § 75.