

CHAPTER 113**TIMBER AND GRASS ON PUBLIC RESERVED LOTS****§1541. Public reserved lots held for payment of taxes**

The timber and grass claimed on the public reserved lots shall be held to the State for the payment of those taxes which may be lawfully assessed against them. [PL 1977, c. 679, §5 (RPR).]

SECTION HISTORY

PL 1973, c. 625, §259 (AMD). PL 1977, c. 679, §5 (RPR).

§1542. Payment of owner's interest; discharge

Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the State Tax Assessor a certificate, discharging the tax upon the interest upon which such payment is made.

§1543. Each acreage interest forfeited if tax unpaid

Each fractional part, or interest represented by acreage, in all such public reserved lots, upon which the state taxes and interest are not paid by the 30th day of March of the year following the assessment shall be forfeited to the State, and whenever such taxes are assessed on a biennial basis, such forfeiture shall occur on the 30th day of March following the 2nd year of the biennium. Any owner may redeem his interest in such public reserved lots by tendering to the State Tax Assessor, within one year after the date of the forfeiture, his proportional part of all the sums due on such lots, and \$1 for a release. [PL 1977, c. 679, §6 (AMD).]

SECTION HISTORY

PL 1973, c. 625, §260 (AMD). PL 1977, c. 679, §6 (AMD).

§1544. Land unredeemed in one year forfeited to State

If any fractional part or interest represented by acreage in such public reserved lots shall not be redeemed as provided in section 1543 at the expiration of one year from the date of the forfeiture, then it shall be and remain wholly forfeited to the State, and shall vest in the State free from all claims by any former owner.

§1545. Timber and grass forfeited held for benefit of towns

All timber and grass forfeited under section 1544 shall be held in trust by the State for the benefit of the people of Maine and shall be held by the Director of the Bureau of Parks and Lands subject to the same powers and responsibilities as apply to other lands in his custody. [PL 1995, c. 502, Pt. E, §30 (AMD); PL 2011, c. 657, Pt. W, §7 (REV); PL 2013, c. 405, Pt. A, §24 (REV).]

SECTION HISTORY

PL 1973, c. 460, §18 (AMD). PL 1975, c. 339, §16 (RPR). PL 1995, c. 502, §E30 (AMD). PL 2011, c. 657, Pt. W, §7 (REV). PL 2013, c. 405, Pt. A, §24 (REV).

§1546. Division of lots partially forfeited

The Director of the Bureau of Parks and Lands shall cause a division to be made, if found necessary from time to time, of the public reserved lots which have been partially forfeited, and shall set off and hold the forfeited portions for the benefit of the people of Maine, as provided for in section 1545. [PL 1995, c. 502, Pt. E, §30 (AMD); PL 2011, c. 657, Pt. W, §7 (REV); PL 2013, c. 405, Pt. A, §24 (REV).]

SECTION HISTORY

PL 1973, c. 460, §18 (AMD). PL 1975, c. 339, §16 (RPR). PL 1995, c. 502, §E30 (AMD). PL 2011, c. 657, Pt. W, §7 (REV). PL 2013, c. 405, Pt. A, §24 (REV).

§1547. Taxes due from forfeited interest charged against Unorganized Territory Education and Services Fund

After such timber and grass shall be wholly forfeited to the State, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes and interest then outstanding. Such state taxes and interest shall be charged to the Unorganized Territory Education and Services Fund. [PL 1979, c. 666, §41 (AMD).]

SECTION HISTORY

PL 1973, c. 625, §261 (AMD). PL 1979, c. 666, §41 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.