

## 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 assessed may pay the part of the tax assessed proportioned to that owner's interest in any tract, whether in common or not; and must receive from the State Tax Assessor a certificate discharging the tax upon the interest upon which such payment is made. [PL 2025, c. 113, Pt. D, §79 (AMD).]

#### SECTION HISTORY

PL 2025, c. 113, Pt. D, §79 (AMD).

#### **§1543. Each acreage interest forfeited if tax unpaid**

Each fractional part, or interest represented by acreage, in all 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 are forfeited to the State, and whenever such taxes are assessed on a biennial basis, such forfeiture occurs on the 30th day of March following the 2nd year of the biennium. An owner may redeem that owner's interest in such public reserved lots by tendering to the State Tax Assessor, within one year after the date of the forfeiture, that owner's proportional part of all the sums due on such lots, and \$1 for a release. [PL 2025, c. 113, Pt. D, §80 (AMD).]

#### SECTION HISTORY

PL 1973, c. 625, §260 (AMD). PL 1977, c. 679, §6 (AMD). PL 2025, c. 113, Pt. D, §80 (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 acreage forfeited held for benefit of towns**

All timber and grass acreage forfeited under section 1544 must be held in trust by the State for the benefit of the people of Maine and must 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 the director's custody. [PL 2025, c. 113, Pt. D, §81 (AMD).]

#### 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). PL 2025, c. 113, Pt. D, §81 (AMD).

#### **§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 1975, c. 339, §16 (RPR); 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).

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