

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE.

1891.

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PUBLIC LAWS
OF THE
STATE OF MAINE.

1891.

CHAP. 136**Chapter 136.**

An Act to amend chapter six of the Revised Statutes, relating to the collection and payment of State and County Taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

How state taxes shall be collected.

SECT. 1. All state taxes hereafter assessed shall be collected by the collector or constables of the several cities, towns and plantations, and paid by them to the treasurers of their respective cities, towns and plantations, as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

How county taxes, shall be collected.

SECT. 2. All county taxes hereafter assessed shall be collected by the collectors or constables of the several cities, towns and plantations, and paid by them to the treasurers of their respective cities, towns and plantations, as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties.

Sec. 37, ch. 6, R. S., amended.

SECT. 3. Section thirty seven of chapter six of the revised statutes is hereby amended, so as to read as follows ;

What, state treasurer's warrant shall require.

‘SECT. 37. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns against each person's name; how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee ; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them ; to commit such list, when completed and signed by a majority of them, to the collector or constables of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act authorizing such tax, directed them to be paid ; and to return a certificate of the names of such officers and the amount so committed to each, two months at least before the time at which they are required to pay in such tax.’

Sec. 111, amended.

SECT. 4. Section one hundred and eleven of chapter six of the revised statutes is hereby amended, so as to read as follows :

‘SECT. 111. If the voters of a town, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them, and to certify it as the law directs; and if the estates of such assessors are insufficient to pay such taxes as are already provided, the treasurer of state, or of the county, as the case may be, for the time being, shall issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and nine.’

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Warrants to be issued to collect of inhabitants, if not collected of assessors.

SECT. 5. Section one hundred and twenty-two of chapter six of the revised statutes is hereby amended, so as to read as follows:

Sec. 122, amended.

‘SECT. 122. The warrant to be issued by selectmen or assessors for collection of state taxes shall be in substance as follows:

Form of warrant for collection of state taxes.

ss. A. B., constable or collector of the town of _____, within the county of _____: Greeting:

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 18____; and to transmit and pay the same to _____, the treasurer of your town, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the _____ day of _____ next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof, and keep the distress so taken for four days at the cost and charge of the owner; and if he does not pay the sum so assessed within said four days, then you shall sell at public vendue such distress for payment thereof with charges; first giving forty-eight hours notice thereof by posting advertisements in some public place in the town or plantation, as the case may be; and the overplus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of

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furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this day of eighteen hundred and

Assessors.

Form of certificate for assessment.

And a certificate of the assessment of any state tax shall be in substance as follows :

Pursuant to a warrant from the treasurer of the state of Maine dated the day of , eighteen hundred and , we have assessed the polls and estates of the of , the sum of dollars and cents, and have committed lists thereof to the of said ; to , with warrants in due form of law for collecting and paying the same to , town treasurer of , or his successor in office, on or before the day of , next ensuing.

In witness whereof, we have hereunto set our hands at this day of , eighteen hundred and .

Assessors.

-informality shall not invalidate warrant.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

Warrants to the treasurers of cities, towns and plantations, shall be issued on or before first day of September, annually.

SECT. 6. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each city, town and plantation in the state, therein requiring him to transmit and pay said town's proportion of the state tax for the year eighteen hundred and , to , treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

Warrants shall be issued to sheriff to collect taxes of delinquent towns.

SECT. 7. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be

paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collectors prescribed by chapter six of the revised statutes.

SECT. 8. On or before the first day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several cities, towns and plantations in his county, requiring them to transmit and pay their town's proportion of the county tax for the year eighteen hundred and

Warrants, shall be issued by county treasurer, for collection of county taxes.

, to county treasurer, or his successor in office, on or before the time fixed by law for said payment. And if said town treasurer fails to pay such county tax for forty days after the time fixed therefor, said county treasurer shall issue his warrant, directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and nine of chapter six of the revised statutes.

—if tax is not paid within forty days, warrants shall be issued to sheriff to collect it.

SECT. 9. Section one hundred and fifty-nine of chapter six of the revised statutes is hereby amended, so as to read as follows :

Sec. 159, amended.

‘SECT. 159. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county, town or parish, against a constable or collector, or against the inhabitants of a town, and delivered to a sheriff or his deputy, he shall make returns of his doings to such treasurer, within a reasonable time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so on, as often as occasion occurs. A reasonable time after the return day shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling house of the sheriff or his deputy to the place where the warrant is returnable.’

Sheriff's duty, respecting such warrants.

—treasurer, may issue alias warrant.

CHAP. 137Sec. 161,
amended.

SECT. 10. Section one hundred and sixty-one of chapter six of the revised statutes is hereby amended, so as to read as follows :

Property
distrained, to be
sold as on
execution.

‘SECT. 161. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.’

Sec. 162,
amended.

SECT. 11. Section one hundred sixty-two of chapter six of the revised statutes is hereby amended, so as to read as follows :

How notice of
sale of real
estate, shall be
given.

‘SECT. 162. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days’ notice of the sale, and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.’

Inconsistent
acts, repealed.

SECT. 12. All acts and parts of acts inconsistent herewith are repealed, except so far as they relate to the collection and transmission of taxes heretofore assessed, and to any remedy therefor or proceedings in relation thereto.

Approved April 3, 1891.

Chapter 137.

An Act to amend section ten of chapter nineteen of the Revised Statutes, relating to the width of rims of Wagon Wheels.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

Sec. 10, ch. 19,
R. S., amended.

Section ten of chapter nineteen of the revised statutes, is hereby amended, by adding after the word “city” in the fifth line, the words ‘and when traveling on the highway from the spool mill of the Willimantic Linen Company, in Willimantic, in Piscataquis county, by the residences of Irvine Floyd, or Jabez Hathaway, to Francis’ siding on the Bangor and Piscataquis railroad in Abbot,’ so that said section as amended, shall read as follows :

Certain teams,
to have wide
rimmed wheels,
on Jackson
Brook road, in
Washington

‘SECT. 10. Teams with wheels, if drawn by more than two horses, oxen or mules, must have the rims of their wheels at least four inches wide ; and if drawn by more than four