

MAINE STATE LEGISLATURE

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FOURTH REVISION.

THE
REVISED STATUTES

OF THE
STATE OF MAINE,

PASSED _____, 1883;

TO WHICH ARE PREFIXED

THE CONSTITUTIONS

OF THE
UNITED STATES AND OF THE STATE OF MAINE:

WITH AN APPENDIX AND REFERENCE INDEX.

PORTLAND:
PRINTED BY WILLIAM M. MARKS.

FOURTH REVISION OF THE PUBLIC LAWS.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED
AND EIGHTY-TWO.

AN ACT

TO REVISE AND CONSOLIDATE THE PUBLIC LAWS
OF THE STATE.

BE IT ENACTED BY THE SENATE AND HOUSE OF
REPRESENTATIVES IN LEGISLATURE ASSEMBLED, in the manner
stated under the several titles and chapters as follows, not includ-
ing head notes or marginal notes or references :

CHAPTER 1.

TITLE ONE.

The State: its sovereignty, divisions, domain, revenue; parts
of its civil and military administrations.

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- CHAP. 1. Divisions of the State. Notice of approval, time when statutes become effective, and their construction.
2. Sovereignty and Jurisdiction. Lands taken and ceded for military purposes. U. S. coast survey. Expenditure of appropriations. Sinking fund. Seat of government. Organization of the legislature. Notice of petitions for legislation. Secretary of State. Treasurer of State. State library. Tenure and qualification of officers.
 3. Towns, their meetings, officers, powers, and duties.
 4. Elections.
 5. Public lands, their sale and settlement. Land agent. Location and care of lots for public uses. Board of Immigration.
 6. Assessment and collection of taxes.
 7. Registry of deeds.
 8. County treasurers.
 9. Indian tribes.
 10. The militia.

 CHAPTER 1.

DIVISIONS OF THE STATE. NOTICE OF APPROVAL, TIME WHEN STATUTES BECOME EFFECTIVE, AND THEIR CONSTRUCTION.

- SEC. 1. Bounds of counties, districts, towns, plantations.
2. Notice of approval of public acts.
 3. Time when public acts become effective, and construction of acts repealing other acts.
 4. Rules of construction.
 - I. Meaning of words and phrases. Technical terms.
 - II. Singular and plural. Masculine and feminine.
 - III. Majority authorized to act.
 - IV. Annual meeting.
 - V. Grantor and grantee.
 - VI. Highway.
 - VII. Inhabitant.
 - VIII. Insane. Insane Hospital.
 - IX. Issue.
 - X. Lands and real estate.
 - XI. Mouth. Year.
 - XII. Oath.
 - XIII. Person.
 - XIV. Preceding and following.
 - XV. Seal.

- XVI. United States and States.
 XVII. Town.
 XVIII. Written. Signature.
 XIX. Will.
 XX. Sworn. Duly sworn. Sworn according to law. Public Officers.
 XXI. Acts of agents.
 XXII. Disinterested. Indifferent.
 XXIII. Municipal officers.
 XXIV. State paper.
 XXV. Abstracts and notes.
 XXVI. Acts of incorporation. Limitation.
- SEC. 5. Persons to be sworn, may affirm.
 6. Sworn, duly sworn, as used in records.

Bounds of counties, towns and other divisions continue.
 R. S., c. 1, § 1.

SECTION 1. The State is divided into counties, districts, towns, and plantations. Their bounds continue as they are established.

SEC. 2. When a public act is approved by the governor, the secretary of state is to give written notice thereof to the presiding officers of the senate and house, describing it by its title, and the date of its approval, which is to be entered on the journal of each house.

Secretary to give notice of approval of public acts.
 R. S., c. 1, § 2.
 See c. 2, § 42.

SEC. 3. A statute becomes effective in thirty days after the recess of the legislature passing it, unless a different time is named therein. The repeal of an act or resolve passed after the fourth day of March, eighteen hundred and seventy, shall not revive any statute in force before the act or resolve took effect. The repeal of an act shall not affect any punishment, penalty or forfeiture incurred before the repeal takes effect, or any suit, or prosecution or proceeding pending at the time of the repeal, for an offence committed or for the recovery of a penalty or forfeiture incurred under the act repealed. Actions pending at the time of the passage or repeal of an act, shall not be affected thereby. (*a*)

Acts become effective in thirty days after recess.
 R. S., c. 1, § 3.
 21 Me., 60.
 30 Me., 489.
 52 Me., 158.

SEC. 4. The following rules are to be observed in the construction of statutes, unless such construction is inconsistent with the plain meaning of the enactment.

Construction of acts repealing other acts.
 45 Me., 72,
 507.
 23 Me., 237.
 49 Me., 533.

I. Words and phrases are to be construed according to the common meaning of the language. Technical words and phrases, and such as have a peculiar meaning are to be considered as conveying such technical, or peculiar meaning. (*b*)

Rules of construction.
 R. S., c. 1, § 4.

II. Words of the singular may include the plural number; and words of the plural may include the singular number. Words of the masculine may include the feminine gender.

Meaning of words, phrases and technical terms.
 47 Me., 347.
 49 Me., 525.
 Singular and plural.
 48 Me., 550.
 Masculine.

III. Words giving authority to three or more persons authorize a majority to act, when the enactment does not otherwise determine. (*c*)

Majority may act.
 48 Me., 405-6.
 39 Me., 223.
 62 Me., 517.

(*a*) 61 Me., 24; 63 Me., 29, 30; 64 Me., 134, 435; 65 Me., 129; 68 Me., 396, 520, 527; 70 Me., 278.

(*b*) 58 Me., 170, 328; 63 Me., 63. See c. 49, § .

(*c*) 62 Me., 519; 63 Me., 265; 64 Me., 262.

CHAP. I.

Annual meeting.
Grantor and Grantee.

IV. The words "annual meeting," when applied to towns, mean the annual meeting required by law for choice of town officers.

V. The word "grantor" means the person, who conveys a freehold estate or interest in land; and the word "grantee" the person to whom it is conveyed.

Highway.

VI. The word "highway" may include a county bridge, county road or county way. (a)

Inhabitant.
37 Me., 372.

VII. The word "inhabitant" means a person having an established residence in a place.

Insane.
49 Me., 361.
53 Me., 207.

VIII. The words "insane person" may include an idiotic, non compos, lunatic, or distracted person: but in reference to idiotic or non compos persons this rule shall not apply to the construction of chapter one hundred and forty-three of the revised statutes, relating to the insane hospital, nor to any acts amendatory thereof or additional thereto.

Insane hospital.
1874, c. 213.

Issue.

IX. The word "issue" applied to the descent of estates includes all lawful lineal descendants of the ancestor.

Lands and real estate.
See c. 6, § 3.
69 Me., 347.

X. The words "land or lands" and the words "real estate" include lands and all tenements and hereditaments connected therewith, and all rights thereto and interests therein.

Month.

XI. The word "month" means a calendar month; and the word "year" a calendar year, unless otherwise expressed. The word "year" used for a date means year of our Lord. (b)

Year.

Oath.

XII. The word "oath" includes an affirmation, when an affirmation is allowed.

Person.
70 Me., 181.
Preceding and following.

XIII. The word "person" may include a body corporate.

XIV. By the words "preceding" or "following," used with reference to a section, is meant the section next preceding or following that in which it is used, when not otherwise expressed.

Seal.
33 Me., 427.
34 Me., 222.
36 Me., 368.
66 Me., 227.

XV. When the seal of a court, magistrate, or public officer, is to be affixed to a paper, the word "seal" may mean an impression made on the paper for that purpose with or without the use of wafer or wax.

United States and state.

XVI. The words "United States" include territories and the District of Columbia. The word "state," used with reference to any organized portion thereof, may mean a territory or said district.

Town.

XVII. The word "town" includes cities and plantations unless otherwise expressed or implied. (c)

Written and signature.
56 Me., 392.
68 Me., 387,
587.

XVIII. The words "in writing" and "written" include printing and other modes of making legible words. When the signature of a person is required he must write it or make his mark.

(a) 18 Me., 412; 26 Me., 409; 34 Me., 12; 59 Me., 368, 452. See c. 18, § ; c. 19, § 1.

(b) 47 Me., 398; 64 Me., 332. See c. 11, § , Item 1.

(c) 56 Me., 31; 66 Me., 155; 71 Me., 142.

XIX. The word "will" includes a codicil.

XX. When the words "sworn," "duly sworn," or "sworn according to law," are applied to an officer required by the constitution to take and subscribe an oath, they mean that he shall take and subscribe such oath, and when applied to any other officer or person, they mean that he shall make oath faithfully and impartially to perform the duties required of him in the case specified.

XXI. When an act that may be lawfully done by an agent, is done by one authorized to do it, his principal may be regarded as having done it.

XXII. When a person is required to be disinterested or indifferent in a matter in which other persons are interested, a relationship to either of such persons by consanguinity or affinity within the sixth degree according to the rules of the civil law, or within the degree of second cousins inclusive, except by the written consent of the parties, will disqualify. (*a*)

XXIII. The term "municipal officers" shall be construed to include the mayor and aldermen of cities, the selectmen of towns, and the assessors of plantations.

XXIV. The words "state paper" mean the newspaper designated by the legislature, in which public acts, resolves, advertisements, and notices are required to be published.

XXV. Abstracts of titles and chapters, marginal and other notes are not to be considered as legal provisions.

XXVI. Acts of incorporation are to be regarded in legal proceedings as public acts, and to be in force on the date of their approval. And all acts of incorporation granted since February 15, 1871, shall be null and void in four years from the day when the same take effect, unless such corporations shall have organized and commenced actual business under their charters.

SEC. 5. In all cases when a person required to be sworn, is conscientiously scrupulous of taking an oath, he may affirm.

SEC. 6. When the words "sworn," "duly sworn," or "sworn according to law," are used in a record or certificate of the administration of an oath, they mean that the oath required by the laws, or the constitution in the case specified, was taken, or taken and subscribed in due form.

CHAP. I.

Sworn, duly sworn, according to law, as applied to public officers.
30 Me., 326.
41 Me., 226.
42 Me., 376.

Acts of agents.
48 Me., 554.
59 Me., 175.
68 Me., 92.
Disinterested.

Municipal officers.
56 Me., 31.
71 Me., 142.

State paper.

Abstracts and notes.

Acts of incorporation.
24 Me., 143.
69 Me., 317.

Limitation.
1871, c. 185.

Persons to be sworn may affirm.
R. S., c. 1, § 5.

Sworn, duly sworn, as used in records.
R. S., c. 1, § 6.
58 Me., 532.

(*a*) 29 Me., 542; 30 Me., 156; 32 Me., 311; 47 Me., 476, 594; 52 Me., 501; 59 Me., 264; 66 Me., 352; 68 Me., 219.

CHAP. 2.

CHAPTER 2.

SOVEREIGNTY AND JURISDICTION. LANDS TAKEN AND CEDED FOR MILITARY PURPOSES. U. S. COAST SURVEY. EXPENDITURE OF APPROPRIATIONS. SINKING FUND. SEAT OF GOVERNMENT. ORGANIZATION OF THE LEGISLATURE. NOTICE OF PETITIONS FOR LEGISLATION. SECRETARY OF STATE. TREASURER OF STATE, AND STATE BONDS. STATE LIBRARY. TENURE AND QUALIFICATION OF OFFICERS.

SOVEREIGNTY AND JURISDICTION. LANDS TAKEN AND CEDED FOR MILITARY PURPOSES. U. S. COAST SURVEY.

- SEC. 1. Sovereignty and Jurisdiction of the State.
2. Its processes executed in places ceded to the United States.
 3. Governor may cede.
 4. Compensation for territory ceded.
 5. Governor may purchase or take lands for forts and other purposes and may cede the same to the United States.
 6. He shall cause the same to be surveyed and a plan filed and recorded in the office of Secretary of State.
 7. Owners of land to be compensated as provided in section four.
 8. Entry on lands for U. S. coast survey.
 9. Compensation therefor. County Commissioners may assess damages.
 10. Their report to be filed. Appeal to S. J. Court allowed.
 11. Tender of amends and costs.
 12. Injury to works, penalty.

EXPENDITURE OF APPROPRIATIONS, ACCOUNTS AGAINST THE STATE.

- SEC. 13. Agents and officers of the State not to exceed in expenditures amount of appropriations. Special authority of Governor.
14. Public money to be applied solely to the objects of its appropriation.
 15. Accounts against the State to be audited by the Governor and Council and registered.

SINKING FUND.

- SEC. 16. Certain money reimbursed by the United States to be applied toward payment of war loan of 1861, and manner of investment and payment.
17. Deficiency. How provided for.
 18. Interest on amount necessary to reimburse cities, &c., for municipal war debts, to be raised by annual tax. Sinking fund for payment of principal.

SEAT OF GOVERNMENT, AND SUPERINTENDENT OF PUBLIC BUILDINGS.

- SEC. 19. Augusta, seat of government.
20. Superintendent of public buildings, his duties and salary.

ORGANIZATION OF THE LEGISLATURE.

- SEC. 21. Secretary of State to furnish the Secretary of the Senate and the Clerk of the House with certified lists of members elect.
22. Duty of the Secretary of the Senate at the organization.
 23. Duty of the Clerk of the House at same.
 24. In case of a vacancy of secretary or clerk, assistants to act.
 25. Secretary of the Senate authorized to amend record.
 26. Clerk of the House likewise.

NOTICE OF PETITIONS FOR LEGISLATION.

CHAP. 2.

- SEC. 27. Notice of petitions affecting individuals or corporations, how to be given and published.
28. Petitions affecting towns or counties, how served and published.
29. If notice is not given, petition referred to next legislature.
30. Service of notice, by whom and how proved.

SECRETARY OF STATE.

- SEC. 31. Secretary of State, his oath and duties.
32. Vacancy, how filled.
33. Bond of Secretary.
34. Salary of Secretary of State. Account of fees to be kept by him and return thereof made to Governor and Council.
35. Salary of Deputy Secretary. Clerk hire, how determined.
36. Salaries of secretary and of clerks employed by the year, when paid.
37. Stationary, how purchased by Secretary of State. Account of distribution to be kept, and account to be rendered to Governor and Council, annually.
38. Lists of justices of the peace, justices of the peace and quorum, trial justices and notaries public to be furnished to clerks of courts, municipal and police judges, and clerks of the United States courts and pension agents.
39. Clerks of courts to record the same: record is legal evidence.
40. Persons appointed to office to be notified to pay duty.
41. Secretary to prepare commissions, record qualifications, report duties received for commissions, and engross bills.
42. Cause laws and Maine reports to be published and distributed.
43. Distribute blanks for election returns. Penalty for neglect.
44. Prepare and distribute blanks for railroad reports, and arrange information obtained.

TREASURER OF STATE, AND STATE BONDS.

- SEC. 45. Treasurer of State, bond, place of office.
46. Condition of bond.
47. Not to have benefit from deposit, use, or loan of money. Indictment.
48. Attorney general to prosecute.
49. Treasurer shall not deposit more than twenty thousand dollars in a bank. Exception.
50. Monthly exhibits of deposits of money to be filed by treasurer.
51. Shall report times when and amounts received of land agent.
52. Treasurer authorized to renew state bonds. New bonds, where and when payable, and how executed. Outstanding bonds to be cancelled, registered and published.
53. Treasurer authorized to exchange bonds.
54. The state tax required by section eighteen, and the income thereof to be invested in state bonds, United States bonds, or New England bonds. Proceeds of investments to be reinvested.
55. Register of all investments to be kept by State Treasurer and his report to exhibit the condition of the sinking fund.
56. Treasurer may issue registered bonds. Date, interest, when payable and how signed.
57. Upon assignment, an equivalent bond to be issued.
58. Such bonds to be cancelled and how registered.
59. Bonds in state treasury, how indorsed.
60. Coupon bonds may be converted into registered bonds.
61. Governor and Council may declare office vacant in certain cases.
62. To audit contingent funds.

- SEC. 63. May require a new bond, and on failure to give it shall declare the office vacant.
64. May fill vacancy.
65. Inventory to be taken in such cases.
66. Treasurer's annual report of warrants and sums due.
67. Treasurer shall send tax warrants to sheriffs.
68. Issue warrants for collection of delinquent taxes.
69. Annual report on the state of the treasury to the Governor and Council.
70. Names of delinquents to be stated.

STATE LIBRARY.

- SEC. 71. State library to be under control of the Governor and Council, as a board of trustees.
72. Librarian appointed for three years, and to give bond.
73. Library to be kept open every day excepting Sundays and public holidays.
74. Appropriations for library, how expended.
75. Librarian to make his biennial report in January.
76. Persons allowed to take books on giving security.
77. Books not allowed to be taken from library, how labelled.
78. When books may be taken by any citizen.
79. More than three volumes not to be taken at one time, nor to be kept more than three weeks.
80. Certain books not to be taken from the library except by members of the legislature and judges.
81. Persons answerable for damage to books.
82. Actions for breach of regulations how prosecuted.
83. Governor may transmit to the governors of the several states and of the British Provinces, laws, resolves and reports.
84. Salary of librarian.
85. One thousand dollars to be biennially expended for the library.
86. Governor and Council shall cause a catalogue of all books, &c., to be made.

TENURE AND QUALIFICATION OF OFFICERS.

- SEC. 87. Tenure of office during pleasure, not longer than four years.
88. Governor may appoint persons to qualify civil officers.
89. Certain officers to take official oath before Governor and Council; others before a magistrate.
90. All officers may be required to give new bonds.

SOVEREIGNTY AND JURISDICTION. LANDS TAKEN AND CEDED FOR MILITARY PURPOSES. U. S. COAST SURVEY.

Sovereignty and Jurisdiction. R. S., c. 2, § 1. Concurrent jurisdiction of U. S. over certain places.

State processes executed in places ceded. R. S., c. 2, § 2.

SEC. 1. The jurisdiction and sovereignty of the state extend to all places within the boundaries thereof, subject only to such rights of concurrent jurisdiction as are granted over any places ceded by the state to the United States.

SEC. 2. Civil, criminal and military processes lawfully issued by an officer of the state may be executed in places ceded to the United States, over which a concurrent jurisdiction has been reserved for such purpose.

- SEC. 3. The Governor, with consent of the Council, may, reserving such jurisdiction, cede to the United States for purposes named in its constitution any territory not exceeding ten acres, and not including any public or private burying ground, dwelling-house or meeting-house, without consent of the owner, or any highway. CHAP. 2.
Governor may cede to United States.
R. S., c. 2, § 3.
- SEC. 4. If compensation for such land is not agreed upon, the estate may be taken for the intended purpose by payment of a fair compensation, to be ascertained and determined in the same manner, and by proceedings similar to those provided for ascertaining the damages in locating highways, in chapter eighteen. Compensation.
R. S., c. 2, § 4.
- SEC. 5. The Governor, by advice of the Council, is authorized and empowered to take, in the name of the State, by purchase and deed, or in the manner herein denoted, any land or lands, or rights of way, for the purpose of erecting, using or maintaining any fort, fortifications, arsenal, military connection, way, railroad, light-house, beacon, or other aids to navigation, with all necessary rights, powers and privileges incident to the use thereof, whenever the Governor, by and with the advice of the Council, may determine that the public exigencies require it; and by and with the advice of the Council he may deliver possession and cede the jurisdiction thereof to the United States, on such terms and conditions as they deem expedient. Governor may purchase or take land for forts and other purposes.
R. S., c. 2, § 5.
1874, c. 217.
- SEC. 6. When the Governor and Council determine that a public exigency requires the taking of any land or rights as aforesaid, they shall cause the same to be surveyed, located and so described that the same can be identified, and a plan thereof, with a copy of the order in Council, shall be filed in the office of the Secretary of State, and there recorded. The filing of said plan and copy shall operate to vest the title in the land and rights aforesaid, in the State of Maine, or their grantees, to be held during the pleasure of the State, and if transferred to the United States, during the pleasure of the United States. May cede the same to the United States.
- SEC. 7. The owner of any land or rights, taken as aforesaid, shall have a just compensation therefor, to be determined as prescribed in section four, provided application be made therefor within five years from and after the time the land shall be taken. Shall cause land to be surveyed.
R. S., c. 2, § 6.
- SEC. 8. Persons employed under the government of the United States in the coast survey, may enter on any land in this state, and erect thereon such buildings and do such other acts, as the objects of the survey require. Plan, &c., to be filed and recorded in secretary's office.
Title, how vested.
- SEC. 9. If satisfactory compensation therefor is not made to the owner by the officers or agents of the United States under whose direction such lands are taken, he may make complaint to the county commissioners in due form, who after notice to the parties not less than fourteen days, of the time and place of hearing, shall view Compensation to owner.
R. S., c. 2, § 7.
- SEC. 10. If satisfactory compensation therefor is not made to the owner by the officers or agents of the United States under whose direction such lands are taken, he may make complaint to the county commissioners in due form, who after notice to the parties not less than fourteen days, of the time and place of hearing, shall view U. S. coast survey.
R. S., c. 2, § 8.
- SEC. 11. If satisfactory compensation therefor is not made to the owner by the officers or agents of the United States under whose direction such lands are taken, he may make complaint to the county commissioners in due form, who after notice to the parties not less than fourteen days, of the time and place of hearing, shall view Compensation for use of land.
R. S., c. 2, § 9.

CHAP. 2.

Co. Com'rs
may assess
damages.

Their report
to be filed
with S. J. C.
R. S., c. 2, §
10.

Appeal al-
lowed.

Tender of
amends.
R. S., c. 2, §
11.

Costs, how
taxed.

Injury to
works.

Liability for
damages.
R. S., c. 2, §
12.

the premises, hear the parties, and assess the damages sustained by the taking of the land for said purposes, including the time it will be required to be used therefor, and order them to be paid at such time as they direct, and award costs to the prevailing party.

SEC. 10. The commissioners shall file in the office of the clerk of the supreme judicial court a report of their doings, which shall be conclusive upon the parties, unless one of them, within thirty days after the term of the court next after it is so filed, files in court his petition for a new trial, which, after due notice to the opposite party, may, for due cause, be granted, to be had in the supreme judicial court.

SEC. 11. The person so entering upon land may tender to the party injured sufficient amends therefor, and if the damages finally assessed do not exceed the tender, judgment shall be rendered against the owner for costs. The costs recovered by the prevailing party shall be taxed as in case of appeal from the judgments of a trial justice.

SEC. 12. If a person willfully injures said buildings, works, or apparatus used therewith, he shall be liable to a penalty not exceeding fifty dollars, to be recovered by indictment to the use of a person prosecuting therefor; and shall also be liable in a civil action for the damages.

EXPENDITURE OF APPROPRIATIONS. ACCOUNTS AGAINST THE
STATE.

No agent or
officer of
state shall
exceed app-
ropriations.
R. S., c. 2, §
13.

Unless auth-
orized by
governor.
See c. 9, § 5.

Public mon-
ey to be ap-
plied solely
to objects of
appropria-
tion.
1880, c. 224.

Accounts
against state
to be audited
by governor
and council
and regis-
tered.
R. S., c. 2, §
14.

SEC. 13. No agent or officer of the state, or of any department thereof, whose duty it may be to expend money under an appropriation by the legislature, and who shall exceed in this expenditure said appropriation, shall have any claim for reimbursement therefor; nor shall his account for such excess be audited or allowed, unless such excess of expenditure shall have been previously specifically authorized in writing by the governor.

SEC. 14. All sums of money appropriated for the various branches of expenditure in the public service, shall be applied solely to the objects for which the appropriations are made.

SEC. 15. All accounts against the state, including those of the state prison, state reform school, insane hospital, and land department and all other claims shall be presented to and audited by the governor and council and shall then be registered by the secretary of state in suitable books, to be kept by him for that purpose, wherein also shall be entered against said accounts all payments made thereon.

SINKING FUND.

Certain mon-
ey reimburs-
ed by U. S.

SEC. 16. All sums of money that may be reimbursed by the United States in liquidation of claims for advances made by the

State of Maine for the outfit, equipment and other necessaries furnished to troops raised in this state for the service of the United States in the year eighteen hundred and sixty-one, are pledged and set apart for the principal of the war loan negotiated under the resolve approved April twenty-five, eighteen hundred and sixty-one; and the same, together with any interest which may accrue thereon, shall be held as a fund for that specific purpose; and the said fund shall be invested, registered and made available for the payment of the said loan at its maturity, in the same manner, and by the same authority, as prescribed in sections fifty-three and fifty-four of this chapter, and shall be applied to the extinguishment of the said war loan.

SEC. 17. If the fund provided for by the preceding section shall prove insufficient to pay all the bonds issued under the resolve aforesaid, payment thereof may be made from the fund created under section fifty-two of this chapter, and in the manner therein prescribed, to the extent of such deficiency.

SEC. 18. There shall be raised by taxation at each session of the legislature, commencing with eighteen hundred and eighty-one, the interest on such sums as have been found due under the provisions of the act of March seven, eighteen hundred and sixty-eight, providing for the equalization of municipal war debts and limited assumption and reimbursement thereof by the state, together with such sum for a sinking fund as invested year by year will meet the payment of the bonds provided for in the fourth section of said act, at their maturity, to be assessed and collected at the same time and in the same manner as the usual state tax, and in addition thereto; and the last named sum so raised is pledged and shall be held as a sinking fund to be invested as provided in sections fifty-four and fifty-five, and applied to the payment of the principal of the bonds issued by the authority of the fourth section of said act.

SEAT OF GOVERNMENT AND SUPERINTENDENT OF PUBLIC BUILDINGS.

SEC. 19. The city of Augusta shall be the seat of government until otherwise provided by the legislature.

SEC. 20. The governor with the advice and consent of council shall appoint *the* [a] superintendent of public buildings, whose duties shall be to take charge of the public buildings and all the furniture and other property connected therewith, to preserve the same from injury, at all proper times to open and ventilate the several apartments, and constantly to keep every part thereof properly swept and cleansed, take charge of the geological department or cabinet of minerals, to preserve the same from injury and in proper condition for exhibition, and at all suitable hours, to personally attend

CHAP. 2.

applied to-
ward pay-
ment of war
loan of 1861.
R. S., c. 2, §
15.

Manner of
investment
and pay-
ment.

Deficiency
provided for.
R. S., c. 2, §
16.

Interest on
municipal
war debt
bonds to be
raised by
annual tax.
R. S., c. 2, §
18.
1880, c. 239, §
1.

Sinking fund
created for
extinguish-
ment of prin-
cipal.

Capital,
Augusta.
R. S., c. 2, §
19.

Superinten-
dent of pub-
lic buildings,
appointment
of.

Duties.
Resolve of
1837, c. 52.
R. S., c. 2, §
20.

CHAP. 2.

visitors who may wish to view the same or any part of the public buildings entrusted to his care, free of expense, to take care of the public grounds, fences, forest trees, and all other property not before enumerated pertaining to the public buildings; and under the direction of the governor and council, to superintend and cause all necessary repairs to be made upon the public buildings and furniture thereof, upon the fences and walks of the public grounds, set out suitable ornamental and forest trees, and to secure and keep the same as much as possible from injury or decay; and to make all purchases of furniture, lights, wood, and any and every other thing necessary for the use and convenience of all the apartments of the state house, strict economy being required in all contracts for repairs and purchases, which are not to be made upon the credit of himself or the state. He shall give bond to the state in the sum of two thousand dollars, for the preservation of said property and the faithful discharge of his trust. In addition to the above named duties the governor and council may require him to perform any other duties from time to time that the public interest may require, and without extra compensation. He shall receive in full for all his services, a salary of six hundred dollars per annum, without allowance of fees or perquisites.

Salary, &c.

1879, c. 125,
§ 2.

ORGANIZATION OF THE LEGISLATURE.

Secretary of state to furnish secretary of senate and clerk of house with certified lists of members elect.
R. S., c. 2, § 21.
1880, c. 239, § 2.

SEC. 21. The secretary of state shall on or before the day preceding the meeting of the legislature furnish to the secretary of the preceding senate, a certified roll, under the seal of the state, of the names and residences of senators elect, according to the report of the governor and council; and to the clerk of the preceding house of representatives a certified roll, under the seal of the state, of the names and residences of the representatives elect according to the report of the governor and council, and report the vacancies if any exist.

Duty of secretary of senate at organization.
R. S., c. 2, § 22.

SEC. 22. The secretary of the preceding senate at the time and place appointed for the meeting of the legislature, shall call the senators elect present to order, and from the certified roll furnished him as aforesaid, call their names, and if a quorum respond, he shall preside until they are qualified and a president is elected; if no quorum appear he shall preside, and the senators elect present shall adjourn from day to day, but transact no business except to go into conventions to fill vacancies until a quorum appear, and are qualified and a president is elected.

Duty of clerk of house at organization.
R. S., c. 2, § 23.
70 Me., 589.

SEC. 23. The clerk of the preceding house of representatives in like manner shall call the representatives elect to order and preside until they shall be qualified and elect a speaker; if no quorum appear he shall preside, and the representatives elect present

shall adjourn from day to day, until a quorum appear and are qualified, and a speaker is elected.

SEC. 24. In case of vacancy in the office of such secretary or clerk, or absence or inability of either to perform the duties aforesaid, they shall be performed by the assistants.

SEC. 25. The secretary or assistant secretary of any senate of the state is authorized and directed to amend, according to the fact, the journal of said senate at any time, whenever empowered or required by a resolve or other authority of the same, or any subsequent senate of the state, to make such amendment.

SEC. 26. The clerk or assistant clerk of any house of representatives of the state, is authorized and directed to amend, according to the fact, the journal of said house of representatives at any time, whenever empowered or required by a resolve or other authority of the same, or any subsequent house of representatives of the state to make such amendment.

NOTICE OF PETITIONS FOR LEGISLATION.

SEC. 27. Notice of any petition to be presented to the legislature for legislation affecting the rights of individuals or corporations, may be given by serving such individuals or corporations with a true copy of the petition at least fourteen days before the commencement of the next session, or by publishing such copy three weeks successively in some newspaper printed in the counties in which such individuals reside, or such corporations are established; or if no newspaper is there published, then in the state paper, the last publication to be at least fourteen days before the session; and if further service be deemed necessary, or if notice is defective or insufficient, further notice may be ordered.

SEC. 28. Notice of any petition affecting the rights or interests of any town or county may be given to such town by serving it with a true copy of the petition at least fourteen days before the session, and to such county, by publishing as prescribed in the preceding section.

SEC. 29. Petitions mentioned in the preceding sections without proof of notice as prescribed, shall be referred with an order of notice, to the next legislature.

SEC. 30. Service of the notice of such petitions may be made by any sheriff, constable or coroner, and proved by the proper return of such officer, and also by acknowledgment in writing, of the adverse party on the petition, or if the notice is given by publication, then by the newspapers, or the affidavit of the printer.

SECRETARY OF STATE.

SEC. 31. The secretary of state shall take and subscribe the oath or affirmation prescribed by the constitution, keep his office at

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In absence of secretary or clerk, assistants to act.
R.S., c. 2, §24.

Secretary of senate authorized to amend record.
1880, c. 185, §1.

Clerk of house of representatives authorized to amend record.
1880, c. 185, §2.

Notice of petitions affecting individuals or corporations.
how given.
R.S., c. 2, §26.
63 Me., 239.

How published.

Last publication.
If insufficient.

Affecting town or county, how served and published.
R.S., c. 2, § 27.
63 Me., 239.

If notice is not proved, petition to be referred.
R.S., c. 2, § 28.
63 Me., 239.

Service by what officer.
How proved.
R.S., c. 2, § 29.

Secretary's oath and duties.

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R.S., c. 2, § 30.

Vacancy,
how filled.
R.S., c. 2, § 31.Bond and
condition.
R.S., c. 2, § 32.Salary.
R.S., c. 2, § 33.
1879, c. 125, § 2.Shall keep
account of
fees.Shall make
returns to
governor and
council, &c.Salary of
deputy.
1879, c. 125, § 2.
Clerk's pay,
how fixed.
R.S., c. 2, § 34.
1881, c. 95.Salaries how
paid.
R.S., c. 2, § 35.Stationery,
how pur-
chased.
R.S., c. 2, § 36.Shall keep
an account
of all distri-
buted.To be exam-
ined by
council.Lists of jus-
tices of the
peace, &c.,
to be fur-

the seat of government; have the custody of the state seal, and keep and preserve in such office, at the expense of the state, all records.

SEC. 32. When a vacancy happens in the office of secretary in the recess of the legislature, by death, resignation, or otherwise, the governor, with advice of council, shall appoint a suitable person to act as secretary of state, until one is elected by the legislature; and the person thus appointed shall take the oath required to be taken by the elected secretary; and have the same compensation, to be paid quarter yearly, while he performs the duties of the appointment.

SEC. 33. The secretary, elected or appointed, shall give bond to the state, to be deposited in the office of the treasurer, in such sum, as the governor and council direct, with good and sufficient sureties, with condition that he will faithfully appropriate according to law all moneys belonging to the state, which come to his hands, and render annually a true account thereof to the governor and council.

SEC. 34. The secretary of state shall be paid an annual salary of twelve hundred dollars, which shall be a full compensation for all services rendered by him by virtue of his office; he shall keep an accurate account of all fees received by him in his office, and shall in the month of December in each year, make return thereof, under oath, to the governor and council, and pay over the amount of such fees to the state treasurer.

SEC. 35. The deputy secretary of state *is entitled to* [shall] receive *from the treasurer of the state*, twelve hundred dollars *per annum*, [a year,] *which shall be* in full for all services. The number and compensation of clerks employed by the secretary of state, shall be determined by the governor and council: but the clerk hire in the department of state shall not exceed eighteen hundred dollars *per annum*. [a year.]

SEC. 36. The salaries of the secretary of state and clerks employed in his office by the year, shall be paid quarterly; and no compensation shall be allowed to any other person employed by him, otherwise than by the provisions of this chapter.

SEC. 37. All stationery required for the use of the several departments of the state shall be purchased by the secretary of state, who shall carefully compare every lot received, with the invoice, and ascertain that a full delivery of the amount charged is made; he shall also keep an accurate account of all that is distributed to the respective departments, and annually render an account of the amount purchased, distributed and remaining on hand, stating the several articles separately, which accounts with the original invoices, shall be examined and the stock on hand compared therewith, by the council, in December of each year.

SEC. 38. The secretary of state shall on the first day of June and of December, forward to the clerks of the state courts, registers of probate courts, judges of municipal and police courts, clerks of

United States courts and United States pension agents in *this* [the] state, a list of all justices of the peace, justices of the peace and quorum, trial justices, and notaries public in *this state*, whose commissions shall then be in force, and the evidence of whose qualifications has been filed in his office, within the six months next preceding the time of forwarding such lists, which shall contain the name and residence of every such officer, the date of his commission and the county or counties for which he is commissioned.

SEC. 39. The clerks of courts in each county shall record such lists in a book kept for that purpose; and such record and copies thereof, duly attested by him, shall be deemed legal, but not conclusive evidence of the due appointment and qualification of such officers.

SEC. 40. The secretary of state shall notify every person appointed to any office upon which a duty is required to be paid, of his appointment, and on the receipt of the evidence of its payment, shall cause the proper commission to be immediately made, under the direction of the governor, and delivered to such officer, or to any person appointed by him to receive it.

SEC. 41. He shall prepare and present to the governor and council under seal of state, in order that the same may receive the signature of the governor, a commission for every person who is appointed or elected to any office, for which by the constitution or laws a commission is required; enter in a book kept for that purpose the time when and by whom any commission is taken from his office, and the time when any certificate of the qualification of any officer is filed in his office; and annually on the first day of January, certify to the treasurer of state the amount paid to the several county treasurers for duties on commissions by him delivered the year preceding. He shall cause all bills passed by both branches of the legislature to be engrossed, under his special direction, for the use of the legislature.

SEC. 42. He shall cause the public laws passed at each session to be printed within thirty days after the close thereof, on extra and separate sheets, in pamphlet form, octave size, on good paper, [in small pica type] by the publishers of each [daily and weekly] newspaper, and each printer who so publishes and distributes the laws to his subscribers shall receive ten dollars, besides one dollar for every hundred copies so distributed. (a) He shall [also] procure the usual number of each volume of Maine Reports and distribute them and the *laws*, [acts and resolves] when published, to such corporations, officers, and other persons, as the legislature [may] direct. (a)

SEC. 43. He shall cause all blanks for all election returns required by law to be seasonably distributed to the town clerks of the several towns, by mail; and if the clerk of any town shall fail

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nished clerks
of courts.
R.S., c. 2, § 37.

Clerks shall
record lists.
R.S., c. 2, § 38.
Record, &c.,
is legal evi-
dence, but
not conclu-
sive.

Secretary to
notify offi-
cers appoint-
ed, to pay
duties.
R.S., c. 2, § 39.

Secretary to
prepare com-
missions.
R.S., c. 2, § 40.

—record
qualifica-
tions.

—report du-
ties received.

—engross
bills.

Cause public
laws to be
printed in
newspapers.
Resolve of
1832, c. 16;
1842, cc. 24,
60;
1854, c. 190;
1857, c. 67.
—distribute
acts and
resolves, and
Me. reports.
R.S., c. 2, § 41.
Resolve of
1875, c. 68.
See c. 1, § 2.

Mail election
blanks to
town clerks.
—clerks to
notify sec'y

(a) 2 Me., 305, 9 Me., 56; 16 Me., 70; 21 Me., 60; 39 Me., 295.

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if not rec'd.
Penalty for
neglect.
1876, c. 100.
1880, c. 239, § 3.

to receive such blanks by the twentieth day of August, in any year in which any election is held of which returns are required to be made to the office of the secretary of state, he shall forthwith notify the secretary of state. If the secretary neglects this duty he shall forfeit one hundred dollars for each offence.

Prepare
blanks for
R.R. reports.
—arrange
information.
R.S., c. 2, § 43.

SEC. 44. The secretary shall prepare the necessary printed blank forms for reports of railroad corporations, and transmit a suitable number thereof to each in the month of November annually. He shall arrange the information contained in the reports in a tabular form, and prepare it in a single document for the use of the legislature during its session.

TREASURER OF STATE.

Treasurer's
office.
Bond.
R.S., c. 2, § 44.
52 Me., 551.

SEC. 45. The treasurer of state shall keep his office at the seat of government, and give the bond required by the constitution, in the penal sum of not less than one hundred and fifty thousand dollars to the state of Maine, with good and sufficient sureties residing therein.

Condition
of bond.
R.S., c. 2, § 45.
52 Me., 551.

SEC. 46. The condition of the bond shall be for the faithful discharge of all the duties of his office, the fidelity of all persons by him intrusted with any of the concerns thereof, and that during his continuance in office he will not engage in trade or commerce, or as a broker, agent, or factor, for any merchant or trader; and that he, or his executors, administrators, or sureties, or their executors or administrators, shall render a just and true account of all his agents' and servants' doings and transactions in the office, to the legislature, or such committee as they appoint, on the first day of each regular session of the legislature, previous to the choice of a new treasurer, and at any other time, when required by the legislature, or the governor and council; and that he will settle and adjust said account, and faithfully deliver over to his successor in office, or to such person as the legislature appoints, all moneys, books, property, and appurtenances of the said office, in his, or any of his agents' possession, and pay over all balances found due on such adjustment. Such bond, when approved as the constitution prescribes, shall be lodged in the secretary's office.

1880, c. 239, § 4.

Treasurer
not to use,
or receive
benefit from
state money
or credit.
R.S., c. 2, § 46.
52 Me., 551.
69 Me., 367.

SEC. 47. The treasurer shall not in any way receive for his own use any interest, premium, gratuity, or benefit, by reason of any money belonging to the state, or of any loan obtained for the state, or for keeping on hand or circulating the bills of any bank; but whatever is so received shall be accounted for to the state. He shall not loan, use in his own business, or for his own benefit, any such money, or permit any other person to do it, unless authorized by law, upon pain of forfeiting a sum equal to the amount so used or loaned, to be recovered by indictment.

Indictment
and penalty.

Att'y gen'l

SEC. 48. When the attorney general receives satisfactory

information, that a treasurer of state has violated any of the provisions of the preceding section, he shall cause him to be indicted therefor and prosecute such indictment to final judgment.

SEC. 49. No greater amount of the money of the state than twenty thousand dollars shall be on deposit in a bank, unless it is necessary for the purpose of paying bonds of the state and interest, becoming payable at such bank. (a)

SEC. 50. At the expiration of each month, the treasurer shall prepare an exhibit showing the banks and places, in which moneys of the state have been kept or deposited during the past month, and the amount in each at the time of such exhibit, and file it in the office of the secretary of state, to be open to public inspection.

SEC. 51. In his report he shall state the time, when each sum was received of the land agent, and the amount of it. (b)

SEC. 52. For the purpose of renewing and extending the outstanding and uncanceled bonds of this state, issued by the authority of the several resolves approved January thirty-one, eighteen hundred and sixty-three, March twenty-six, eighteen hundred and sixty-three, and March nineteen, eighteen hundred and sixty-four, and maturing March one, eighteen hundred and eighty-three, August fifteen, eighteen hundred and eighty, and June one, eighteen hundred and eighty-nine, respectively, the treasurer of state is authorized to issue new bonds of this state, in sums not less than five hundred dollars each, with coupons attached for the payment of interest at five per centum per annum, payable semi-annually, and both principal and interest payable in Boston or at the treasury of Maine, at the option of the holder. The bonds so issued shall be payable, to the amount of two hundred thousand dollars, in eighteen hundred and ninety, and to the amount of two hundred thousand dollars each succeeding year. Each bond aforesaid shall be signed by the treasurer, countersigned by the governor, and attested by the secretary of state, with the seal of the state, but the coupons shall be signed only by the treasurer, or the name of the treasurer may be engraved on said coupons, as the governor and council may direct. The bonds authorized by this section shall be executed and issued only as they can be substituted for at least an equal amount of the outstanding and uncanceled bonds of the state which they are intended to renew and extend; and when such outstanding bonds are received by the treasurer, they shall be cancelled. The secretary of state, as well as treasurer, shall keep a register of the bonds so cancelled, showing the date, number and denomination

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to prosecute.
R.S., c. 2, § 47.
69 Me., 367.

Treasurer shall not deposit more than \$20,000 in a bank.
R.S., c. 2, § 48.
Exception.

Shall file monthly exhibits.
R.S., c. 2, § 49.
52 Me., 551.
69 Me., 367.

—report receipts from land agent.

New bonds, treasurer of state authorized to issue.
1875, c. 48, § 1.

1878, c. 56.

—where payable.

—when payable.

Bonds and coupons, how executed.

—outstanding bonds to be cancelled.

(a) 52 Me., 551; 69 Me., 367.

(b) R. S., c. 2, § 50. 1880, c. 239, § 5.

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Register to be published in report of treasurer.

Treasurer authorized to exchange bonds.

1875, c. 48, § 2.

—to invest sinking fund taxes and income in Me., U. S., & N. E. State bonds.

1865, c. 286, § 2.

R.S., c. 2, § 51.

1875, c. 48, § 5.

—to invest proceeds.

1865, c. 286, § 2.

1868, c. 225, § 5.

1875, c. 48, § 5.

Register to be kept by treasurer.

1865, c. 286, § 3.

R.S., c. 2, § 52.

Must annually report condition of fund.

1880, c. 239, § 6.

Treasurer may issue registered bonds.

1870, c. 148, § 1.

R.S., c. 2, § 54.

Date, interest, when payable, and how signed.

Equivalent bond to be issued on assignment.

1870, c. 148, § 2.

R.S., c. 2, § 55.

Cancellation and registry of old bonds.

of each; and this register, together with a report of all doings of the treasurer, under this act, shall be published in the annual report of the treasurer, and all bonds at any time cancelled shall be retained in the treasury until ordered destroyed by the legislature.

SEC. 53. The treasurer is authorized and directed to exchange the bonds of this state maturing March one, eighteen hundred and eighty-three, August fifteen, eighteen hundred and eighty, and June one, eighteen hundred and eighty-nine, and included in the sinking fund provided for by section eighteen of this chapter, for an equal amount of the bonds of this state, authorized by section fifty-two.

SEC. 54. The state treasurer, with the advice of the governor, shall from time to time, as the taxes for the sinking fund provided for in section eighteen shall be received into the treasury, invest the same, as well as the income thereof, as the same may accrue, in any of the bonds of this state, of any other New England state, or of the registered bonds of the United States; and as such bonds fall due and are paid, the proceeds thereof shall be reinvested in like manner and be held by said treasurer for the purposes mentioned in said section, and he may make similar investments on account of any sinking fund established by law.

SEC. 55. The treasurer shall keep a register of all such investments, showing the date, amount, and number of each bond by whom issued and the time when it will mature, and in his annual report to the governor and council of the transactions of his department, he shall include an exhibit of the condition of said sinking funds.

SEC. 56. The treasurer of state is hereby authorized to issue registered bonds, transferable by assignment, in pieces of not less than one thousand dollars, and of any multiple of one thousand, in exchange for, and in lieu of, any coupon bonds which have been issued under the laws of this state, bearing the same rate of interest and maturing at the same time as the bonds which he may receive therefor in exchange; but the place of payment prescribed therein shall be the state treasury, and not elsewhere; and the said bonds shall be signed by the treasurer, countersigned by the governor, and attested by the secretary of state, with the seal of the state.

SEC. 57. Upon due assignment of any such registered bond and delivery thereof to the state treasurer, an equivalent bond or bonds, in form as aforesaid shall be issued to the assignee in substitution therefor.

SEC. 58. All bonds thus received by the treasurer for exchange shall be effectually effaced and cancelled, and retained in the office of the treasurer, and the secretary of state as well as the

treasurer shall keep a register of all such bonds, showing the serial number, date, amount of each certificate, to whom issued, when payable, and also a like description of the bonds received in lieu therefor.

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1870, c. 48,
§ 2.
R.S., c. 2, § 56.

SEC. 59. Every United States or other bond now in the state treasury, or that may hereafter come into the treasury, shall immediately be indorsed with the words following, viz: 'Property of the State of Maine not transferable by the treasurer without the consent of the governor indorsed thereon.'

Bonds in
state treasury,
how indorsed.
1877, c. 216.

SEC. 60. All coupon bonds issued by this state belonging to any sinking fund of this state, shall be converted into bonds registered in the name of the treasurer, and no registered bond of this state belonging to any such sinking fund shall be negotiated by the treasurer unless the governor's assent to the transfer shall be first indorsed thereon, and all such bonds shall exhibit upon their face this restriction of their negotiability; and any coupon bonds so issued and held by or deposited with the treasurer for trust purposes may be converted into the registered form of bonds hereby authorized, whenever the parties depositing them shall desire it.

Coupon
bonds of
sinking fund
shall be converted
into registered
bonds.
R.S., c. 2, § 57.
1874, c. 160.
1875, c. 48, § 7.

Registered
bonds, how
negotiated.

SEC. 61. Upon the written complaint of a person, that the treasurer is insane, insolvent, or has absconded, or concealed himself to avoid his creditors, is absent from the state and neglecting his duties to the hazard of the trust reposed in him, has violated any of the provisions of section forty-seven or has failed faithfully to perform the duties of his office, the governor and council shall forthwith examine into the truth of the charges, and if any of them is found to be true, they shall remove him and declare the office to be vacant.

Governor
and council
to examine
into complaints
against
state treasurer.
R.S., c. 2, § 58.
69 Me., 367.
May declare
office vacant.

SEC. 62. They shall audit his account of any contingent fund appropriated for him or his office; and any balance found due shall be paid by him to the state.

Governor
and council
to audit contingent
fund.
R.S., c. 2, § 59.
69 Me., 367.

SEC. 63. When it appears to them, that his bond is not sufficient for the full security of the state, they shall call upon him to procure a new bond; and if he neglects for ten days after a written demand, to file a new bond to their satisfaction, they shall remove him and declare the office vacant.

May require
a new bond.
R.S., c. 2, § 60.
69 Me., 367.

SEC. 64. In case of a vacancy in the office of treasurer, the governor, with consent of council, shall appoint a commissioner to perform the duties of the office during the residue of the term for which he was chosen, unless another is sooner elected by the legislature; and the person so appointed shall, before entering on the duties of his office, take and subscribe the oaths, and give bond with the same conditions, to the acceptance of the governor and council, as are required of the treasurer.

May appoint
a commissioner
to fill
vacancy.
R.S., c. 2, § 61.

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Inventory
for commis-
sioner.
Receipt
therefor.
R.S., c. 2, § 62.

SEC. 65. When such commissioner is appointed, the secretary of state and the attorney general, or two impartial citizens to be appointed by warrant under the hand and seal of the governor, as soon as practicable, having given notice to the sureties, or any two of them, of the late treasurer, or of the treasurer to be superseded, shall take a true account and inventory of all moneys, notes, books of account and other property, belonging to the state, which were in the hands of such treasurer, or of any of his agents, and deliver it to such commissioner, he giving a receipt therefor, which shall be lodged in the secretary's office.

Annual re-
port of war-
rants and
amounts
due.
R.S., c. 2, § 63.

SEC. 66. The treasurer, on the first Wednesday of January annually, shall lay before the governor and council a statement of the amount of all warrants in favor of the state, and of any other sums of money, or balances due from the several sheriffs in the state, and certify the names of the sureties in their bonds.

Tax war-
rants to be
sent to sher-
iffs.
R.S., c. 2, § 64.

SEC. 67. He shall send such warrants, as he is ordered to issue, for assessing any tax, inclosed to the sheriff of each county to be transmitted by him to the assessors of the towns within such county.

To issue war-
rants for col-
lection of delin-
quent
taxes.
R.S., c. 2, § 65.

SEC. 68. He shall issue warrants or executions against delinquent towns, assessors, constables and collectors, to enforce the collection and payment of state taxes in cases prescribed in the sixth chapter.

Treasurer of
state to lay
annual de-
tailed ac-
count before
governor and
council.
R.S., c. 2, § 66.
1880, c. 230, §
7.

SEC. 69. He shall annually on the first Wednesday in January, lay before the governor and council, a printed detailed account of the state of the treasury, distinguishing in the receipts and expenditures the sums due at the close of the preceding year, from those that became due during the current year, and what sums are due to and from the treasury, and the resources of the state for the ensuing year. The governor and council shall lay such accounts before the legislature at each regular session on the first Monday thereof.

Names of delin-
quents to
be reported.
R.S., c. 2, § 67.

SEC. 70. He shall report the names of any officers, who have not settled their accounts, as by law required, or who have not paid over the money in their hands belonging to the state, and the amount due from each.

STATE LIBRARY.

Governor
and council
trustees of
library.
R.S., c. 2, § 68.

SEC. 71. The state library shall be under the management and control of the governor and council as a board of trustees.

Librarian,
his appoint-
ment.

Term three
years.
Bond.
R.S., c. 2, § 69.

SEC. 72. They shall appoint a librarian of the state library, who shall hold his office three years unless sooner removed, and shall give bond to the state in such sum and with such sureties as shall be approved by the governor and council, for the faithful performance of the duties of his office.

When libra-
ry is to be

SEC. 73. The library shall be kept open every day in the year

Sundays and the usual public holidays excepted, during the usual business hours.

SEC. 74. All sums of money appropriated by the legislature for the purchase of books, shall be expended by the librarian under the direction of the governor.

SEC. 75. The librarian shall report to the legislature biennially, in January, the receipts and expenditures on account of the library with a list of all books, maps and charts acquired during the preceding year, specifying those obtained by purchase, donation and exchange, and those, if any, which have been lost or are missing, and make such suggestions in relation to the library as shall lead to its improvement.

SEC. 76. Books may be taken from the library by the governor, members of the council and of the legislature, judges of the judicial courts, secretary of state, deputy secretary of state, treasurer of state, adjutant general, attorney general, land agent, reporter of decisions, counsel engaged in the argument of causes before the law courts in the middle district, superintendent of public buildings, superintendent of common schools, superintendent of the insane hospital, chaplains, secretary and assistant secretary of the senate, chaplains, clerk and assistant clerk of the house, secretary and members of the board of agriculture, during the session of the board, but this privilege to the members of the legislature and those officially connected therewith, is limited to the time the legislature is in session. Any person taking books from the library shall first give sufficient personal security for their return within twenty days.

SEC. 77. The librarian shall cause such books as are not allowed to be taken from the library, to be labelled with the following words, 'Not allowed to be taken from the library,' and the books so labelled shall not be removed from it.

SEC. 78. He may, upon the written application of any citizen for good reasons therein set forth, and when he thinks it would be safe so to do, deliver to him, during the recess of the legislature, books not so labelled, taking his receipt thereof, and fixing time for their return.

SEC. 79. No person authorized to take books from the library shall be permitted to have at any one time more than three volumes, nor shall the same be retained more than three weeks, and all shall be returned on or before the first day of January, annually.

SEC. 80. The following books shall not be taken from the library room, except for the use of either house or of the committees of the legislature during its session, or for use in the supreme judicial court in term time; all books presented by the United States, or any of the States; all works, books, and documents re-

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kept open.
R.S., c. 2, § 70.

Appropriations, how expended.
R.S., c. 2, § 71.

Librarian shall report biennially in January.
R.S., c. 2, § 72.
1880, c. 232, § 8.

Persons allowed to take books.
R.S., c. 2, § 73.

Security for books taken.

Certain books to be labelled and not taken from the library.

R.S., c. 2, § 74.

When books may be taken by any citizen.

R.S., c. 2, § 75.

Three vols. only to be taken at once.

R.S., c. 2, § 76.

—and kept only three weeks.

Certain books not to be taken from the library.

R.S., c. 2, § 77.

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lating to the laws or legislative proceedings of the United States, or of other States or countries; all digests, reports of decisions, and works relating to the science of the law, and Vattemare's exchanges.

Liability for damages to books.
R.S., c. 2, § 78.

SEC. 81. Every person shall be answerable for all damage done by him to any book, and in case of the loss of a volume belonging to a set, the person answerable thereof shall procure a new volume or pay in money the value of the set.

Action for breach of regulations, how prosecuted.
R.S., c. 2, § 79.

SEC. 82. Actions for the breach of said regulations may be brought by the librarian in his own name for the use of the state and in case of his death or removal from office, the action shall survive and be prosecuted by his successor.

Governor may transmit laws to the several states and to the provinces.
R.S., c. 2, § 80.

SEC. 83. The governor may transmit to the governors of the several States and of the several British North American provinces, three copies of all the laws and resolves published by order of the legislature, one copy of all public documents printed and bound by the like order, and one copy of the printed decisions of the supreme judicial courts.

Salary of librarian \$600.
R.S., c. 2, § 81.
1879, c. 225, § 5.

SEC. 84. The annual salary of the librarian shall be six hundred dollars in full for all services, to be paid quarterly out of any money in the treasury not otherwise appropriated, and the librarian shall employ his leisure time in preparing an index of the public documents of the State.

Appropriation \$1000, biennially.
R.S., c. 2, § 82.
1880, c. 239, § 9.

SEC. 85. Ten hundred dollars shall be biennially appropriated for the library and be expended in purchasing or otherwise procuring such books, maps, charts and works, as shall be deemed most useful, and in binding and keeping in good condition the works therein.

Catalogue.
R.S., c. 2, § 83.

SEC. 86. The governor and council shall from time to time cause to be made and printed a catalogue of all books, maps, charts, and works in the library and such as are annually added thereto.

TENURE OF OFFICES AND QUALIFICATIONS OF OFFICERS.

Tenure of office.
R.S., c. 2, § 84.

SEC. 87. All civil officers, appointed by the governor and council, whose tenure of office is not provided for by law or limited by the constitution, otherwise than during the pleasure of the governor and council, except ministers of the gospel appointed to solemnize marriages, and persons appointed to qualify civil officers, shall hold and exercise their respective offices for the term of four years and no longer, unless re-appointed; subject to removal at any time within said term by the governor and council.

Qualifying officers, how appointed.
R.S., c. 2, § 85.
70 Me., 591-2.

SEC. 88. The governor, with advice of council, may appoint, in each county, persons, before whom the oaths required by the constitution to qualify civil officers, may be taken and subscribed.

Certain officers to make oath before the governor

SEC. 89. The justices of the supreme judicial court, attorney general, secretary, treasurer, adjutant general and quarter master

general, shall take and subscribe the oath or affirmation required by the constitution, before the governor and council, when in session, and in their recess, before any two members of the council; and every other person elected or appointed to any civil office, shall take and subscribe the oath before any one member of the council, or before any magistrate commissioned by the governor for that purpose, excepting in cases where the constitution otherwise provides.

SEC. 90. The governor and council may require any officer, who by law gives bond to the state, to give a new bond when they consider it necessary, at the request of a surety or otherwise; and when a new bond is given, the obligees in the former one are discharged from all liability thereon for acts and defaults after the acceptance of the new one; and if he does not give a new and satisfactory bond within the time specified by the governor and council, his office shall be deemed vacant, and filled as provided by law.

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and council.
R.S., c. 2, § 86.

Others to
make oath
before mag-
istrates.
70 Me., 591,
592.

Officers may
be required
to give new
bonds.

If new bond
is not given
office deem-
ed vacant.
R.S., c. 2, § 87.

CHAPTER 3.

TOWNS, THEIR MEETINGS, POWERS AND DUTIES.

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2. Town meetings to be called by selectmen.
 3. Call of first meeting after incorporation; when no officers, how called.
 4. Selectmen refusing, call may be made by justice on request of ten voters; same number may require an article to be inserted in warrant.
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 6. Warrant may be directed to constable or individual.
 7. Mode of notice; return, to state the manner.
 8. Sections 4, 5, 6 and 7 applied to cities and their officers.
 9. Errors in return, and in town records, and tax lists, how corrected.
 10. Who are entitled to vote.
 11. Annual meetings to be in March. Officers then chosen.
 12. What officers are to be chosen by ballot. Exceptions.
 13. Selectmen may fill vacancies. Their appointment of highway surveyors and other officers to be recorded.
 14. Clerk to preside during choice of moderator.
 15. Clerk to be sworn, form of oath.
 16. Clerk may appoint deputy. Municipal officers may appoint acting clerk to fill vacancy.
 17. Town treasurer may appoint deputy.
 18. Treasurer responsible.
 19. Municipal officers may appoint treasurer in case of vacancy.
 20. Such treasurer to be sworn and give bond.

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- SEC. 21. Officers chosen to be summoned to take their oaths.
22. Penalty for neglect to be sworn. Exceptions.
23. Town and parish officers how sworn, and certificate to be given. Mode of making record. Clerk may record his own election. Record to be evidence. Penalty for neglect. Fees for recording oath.
24. Vacancies may be filled at any town meeting, and when selectmen may act as fence viewers.
25. Moderator to be first chosen and sworn. His duties.
26. Moderator to be obeyed.
27. Powers of moderator.
28. The foregoing sections inapplicable to meetings for choice of state officers.
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- SEC. 30. Wards in cities, change or alteration of, how made.
31. Assessors and subordinate officers of cities, how chosen. Term of office.
32. Wardens and clerks in cities, how elected and their term of office.
33. Mayors of cities have casting vote in choice of officers, may appoint officers with advice of aldermen, and may remove them.

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38. Assessors to make return of neat stock and agricultural products to secretary of state.
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- 49. Cities and towns authorized to receive and hold money in trust.
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- SEC. 53. How cities and larger towns may take land for parks and squares.
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PLANTATIONS.

- SEC. 64. County Commissioners are required every five years to determine what townships contain more than two hundred inhabitants, and make return to secretary of state.
- 65. Organization of such plantations, how made.
- 66. Any plantation may be organized on warrant of county commissioners upon application of three or more qualified voters, or by warrant of the treasurer of state or of said commissioners when state or county taxes are laid thereon.
- 67. Proceedings at meetings of organization and what officers are to be chosen, and how qualified.
- 68. Upon the organization of a plantation, the clerk, and assessors return copy of record and limits of plantation to secretary of state, to be by him recorded. Certain plantations not liable for state and county taxes.
- 69. Annual meetings, when to be held and what officers to be chosen.
- 70. Names of clerks and assessors of plantations to be returned to the secretary of state annually by the first day of July, or no blanks forwarded, and no votes counted.
- 71. Laws relating to town meetings and town officers apply to plantations and their officers.
- 72. Assessors of plantations to be considered selectmen thereof. Bond of treasurer and collector. Valuation and assessment of taxes.

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- SEC. 73. When plantations are organized, assessors to return valuation to county commissioners to be corrected and forwarded to state treasurer. What plantations are required to make and repair highways. Such inventory to be taken and returned whenever requested by the state treasurer.
74. Plantations may raise and expend money for schools, poor, &c.
75. Plantations not to consist of more than one township. When former organizations cease to have effect.
76. When towns are incorporated, valuation thereof to be taken, corrected and returned to state treasurer as provided in section seventy-three, as basis of state and county taxes.
77. Upon neglect of assessors to make such return, the county commissioners to appoint suitable persons to perform the service.
78. Assessors so appointed to be paid by county commissioners, and amount to be added to county tax.
79. Plantations may be reorganized.

TOWNS.

Towns are corporations.

SECTION 1. The inhabitants of each town are a body corporate capable of suing and being sued, and of appointing attorneys and agents. (a)

Meetings to be called by selectmen.
R.S., c. 3, § 2.

SEC. 2. Every town meeting, except in the cases mentioned in the two following sections, shall be called by a warrant signed by the selectmen of such town.

First meeting, how called; when no officers, how called.
R.S., c. 3, § 3.

SEC. 3. The first town meeting held in [any] town shall be called and notified in the manner prescribed in the act of incorporation; and if no mode is therein prescribed, by any justice of the peace in the same county. When a town, once organized, is destitute of officers, a meeting may be called on application to such justice for his warrant for the purpose, made in writing by any three inhabitants thereof. When, by reason of death, removal, or resignation, a majority of the selectmen do not remain in office, a majority of those remaining in office may call a town meeting.

Selectmen refusing, how called.
R.S., c. 3, § 4.
53 Me., 390.
66 Me., 590.

SEC. 4. In case the selectmen unreasonably refuse to call a town meeting, any ten or more legal voters therein may apply to a justice of the peace in the county, who is hereby authorized to issue his warrant for calling such meeting. When ten or more of the qualified voters in [a] town in writing request the selectmen to insert a particular matter or thing in a warrant for calling a town meeting, they shall insert it in the next warrant, that they issue therefor, or shall call a special meeting for the consideration thereof.

Form of warrant, articles specified in it.
R.S., c. 3, § 5.

SEC. 5. In either case, the warrant shall specify the time and place at which the meeting is to be held; and in distinct articles state the business to be acted upon at such meeting; and no other business, matter, or thing shall be there acted upon. (b)

(a) R. S., c. 3, § 1. 3 Me., 371; 13 Me., 472; 20 Me., 46, 248; 63 Me., 240.
(b) 3 Me., 309; 10 Me., 322; 12 Me., 489; 13 Me., 489; 17 Me., 102; 19 Me., 189; 57 Me., 305; 66 Me., 352; 68 Me., 85.

SEC. 6. The warrant may be directed to any constable of the town, or any individual by name, directing him to warn and notify all persons by law qualified to vote at such meeting, to assemble at the time and place appointed.

SEC. 7. Such meeting shall be notified by the person to whom the warrant is directed by his posting *up* an attested copy thereof in some public and conspicuous place in said town seven days before the meeting; unless the town has appointed, by vote, in legal meeting, a different mode, which any town may do. In either case, the person who notifies the meeting shall make his return on the warrant, stating the manner of notice, and the time it was given. (*a*)

SEC. 8. The provisions of sections four, five, six and seven of this chapter are applicable to cities and the municipal officers of cities, the same as to towns and the selectmen of towns, and when any meeting thus provided for is called in cities, it shall be called by warrants posted in each ward.

SEC. 9. When omissions or errors exist in the records or tax lists of a town or school district, or in the returns of warrants for meetings thereof, they shall be amended, on oath, according to the fact, by the officer whose duty it was to have made them correctly, while in or after he ceases to be in office. If the original warrant is lost or destroyed, the return, or an amendment of it, may be made upon a copy thereof. (*a*)

SEC. 10. Every person, who is qualified by the constitution of *this [the] state* to vote for governor, senators, and representatives, in the town in which he resides, is entitled to vote in the election of all town officers, and in all the business affairs thereof.

SEC. 11. The annual town meetings *in the state* shall be held *in the month of* March, and the qualified voters in each town shall then choose, by a major vote, a clerk, three, five or seven inhabitants of the town to be selectmen and overseers of the poor, when other overseers are not chosen, three or more assessors, two or more fence viewers, treasurer, surveyors of lumber, tythingmen, sealers of leather, measurers of wood and bark, constables, collectors of taxes, [and] other usual town officers, and if one third of the qualified voters present shall be in favor thereof, they shall choose, by a major vote, one auditor of accounts, all of whom shall be duly sworn. Treasurers or collectors of towns having more than fifteen hundred inhabitants shall not be members of the board of selectmen or assessors. (*b*)

SEC. 12. The election of moderator, town clerk, selectmen,

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Warrant to whom directed.
R.S., c. 3, § 6.
65 Me., 352.

Notice how given.
Return on warrant.
R.S., c. 3, § 7.

Sections 4, 5, 6 and 7 apply to cities and their officers.
1873, c. 153.

Errors in returns, in records and in tax lists amended.
R.S., c. 3, § 8.
See c. 6, §§ 37, 139.

13 Me., 472.
17 Me., 447.
48 Me., 356.
56 Me., 395.
65 Me., 25, 352.

71 Me., 183.
Who are legal voters.
R.S., c. 3, § 9.

Annual town meetings, held in March.
R.S., c. 3, § 10.
1874, c. 188.

Officers, number of, and how chosen.

A third of voters may have an auditor chosen.

Treasurers and collectors of larger towns cannot be selectmen or assessors.

Officers

(*a*) 7 Me., 429; 12 Me., 490; 25 Me., 503; 26 Me., 179; 29 Me., 526; 34 Me., 578; 49 Me., 351; 51 Me., 30; 55 Me., 195; 56 Me., 302; 65 Me., 352; 66 Me., 587; 68 Me., 85.

(*b*) See § 24, also c. 6, §§ 100, 101, 165, 173; c. 14, §§ 14, 34; c. 18, § 77; c. 21, § 2; c. 24, § 4; c. 26, § 6; c. 30, § 15; 17 Me., 447; 48 Me., 357, 444; 62 Me., 111, 517; 63 Me., 155; 70 Me., 562, 565.

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chosen by ballot.
R.S., c. 3, § 11.
3 Me., 208.
48 Me., 443.

Highway surveyors, appointment of.

R.S., c. 3, § 12.
1875, c. 6.
See § 24; c. 6,
§§ 122, 127,
144, 146;
c. 11, § 4.
72 Me., 517.

Municipal officers may appoint certain town officers.

Such appointments shall be recorded.

Who is to preside in meeting.
R.S., c. 3, § 13.
17 Me., 447.

Clerk to be sworn, form of oath.
R.S., c. 3, § 14.
58 Me., 518,
532.

Deputy town clerks, how appointed.—duties of.
1874, c. 159.

1880, c. 193, § 2.
See c. 91, § 2.

—municipal officers may appoint in certain cases.
70 Me., 564.

—tenure of office.

—appointment, how made.

assessors, treasurer, auditor, school committee, and town agent, shall be by ballot; and all other *of* said officers may be by ballot, or other method agreed on by a vote of the town.

SEC. 13. Unless towns at their annual meeting choose road commissioners or surveyors of highways, or appoint the municipal officers surveyors of highways, said officers shall appoint surveyors of highways, whose term of office shall commence on the first day of May, and end with the last day of April in each year; and if from any cause the town fails or neglects to choose, at the annual meeting, any of such officers as are not required to be chosen by ballot, or if after such officers are chosen there is, for any cause, a vacancy in any such office, the municipal officers may fill such offices and vacancies, by the written appointment of proper persons, who shall be summoned by the constable and required to appear and take the oath of office as is provided in section twenty-one, subject to the penalties provided in section twenty-two. Such appointment and oath shall be recorded as in case of a choice by the town.

SEC. 14. During the election of moderator of [a] town meeting, the clerk shall preside; when he is absent from any such meeting, either of the selectmen or of the assessors, and if neither of those is present, any constable may lawfully do all the duties of clerk in receiving and counting the votes for moderator. The moderator may call on the voters to give in their ballots for a clerk *pro tempore*, who shall be sworn by the moderator, or a justice of the peace.

SEC. 15. The town clerk before entering on the duties of his office, shall be sworn before the moderator, or a justice of the peace, truly to record all votes passed in that and other town meetings during the ensuing year and until another clerk is chosen and sworn in his stead, and faithfully to discharge all the other duties of his office.

SEC. 16. The clerk of any town may appoint a citizen thereof his deputy, who may, in the clerk's absence, record chattel mortgages, and perform all the duties of said office with the same effect as if done by the clerk; the appointment may be made in writing as follows: "I hereby appoint ——— to perform the duties of town clerk as set forth in section sixteen, of chapter three, of the revised statutes, in the town of ———, during my absence from the clerk's office. ———, Clerk of the town of ———."

And in case of the clerk's absence, death, resignation or removal from office, without having made such appointment, the municipal officers may appoint a citizen to fill said office, who shall perform all the duties of the clerk during his absence, or in case of his death, resignation or removal from office, until a clerk shall be elected. The appointment may be made in writing, as follows: "I (or we,) hereby appoint ——— to perform the duties of town clerk, in the town

of _____, during the clerk's absence from his office, or till a clerk shall be elected. _____, clerk, or municipal officers, of the town of _____.' Said deputy, or person appointed by the municipal officers, shall be sworn to faithfully perform the duties of his office before he enters thereon.

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—to be sworn.

SEC. 17. The treasurer of any town or plantation may appoint a citizen of his town or plantation to act as his deputy during his temporary absence or other temporary disability. The appointment shall be in writing and be a matter of record. It may be in the form following:

Deputy town treasurer. 1875, c. 18, § 1.

'I, _____ hereby appoint _____ to perform the duties of town treasurer of the town of _____ during the treasurer's temporary absence from his office.

Term of appointment.

_____, Treasurer.'

SEC. 18. The treasurer and the sureties upon his official bond, shall be responsible for all the acts and omissions of his deputy in such office.

Treasurer responsible. 1875, c. 18, § 2.

SEC. 19. In case of the death, resignation, removal or other permanent disability of a treasurer of a town or plantation, the municipal officers may appoint a citizen of such town or plantation to be treasurer until his successor shall be elected and qualified. Such appointment shall be in writing and made a matter of record. It may be in the form following:

In case of vacancy, municipal officers may appoint treasurer. 1875, c. 18, § 3.

'We, the municipal officers of the town of _____, hereby appoint _____ to be treasurer of said town until his successor shall be elected and qualified.'

Form of appointment.

SEC. 20. Before such appointee shall enter upon his duties he shall be duly sworn, and shall give bond to the town for the faithful performance of the duties of his office in such sum and with such sureties as the municipal officers shall order.

Treasurer appointed, to be sworn and give bond. 1875, c. 18, § 4.

SEC. 21. The town clerk or any two of the selectmen shall forthwith make out a list of the names of all persons chosen into office, of whom an oath is required by law, and deliver it to a constable with a warrant to him directed; and he shall within three days from the day of receiving it, summon each of the persons therein named to appear before the town clerk, within seven days from the time of notice, to take the oath of office by law required; and at the end of ten days after receiving his warrant, the constable shall return it or forfeit six dollars for the use of the town; and the town shall allow him a reasonable compensation for his services.

Officers chosen, summoned to take their oath. R. S., c. 3, § 15.

SEC. 22. Every person so notified and neglecting to take the oath required of him within said seven days, except officers for whose neglect a different penalty is provided, shall forfeit five dol-

Penalty for refusing a town office. R. S., c. 3, § 16. See c. 6, § . See c. 26, § . 1 Me., 248.

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lars, two-thirds to the use of the town, and the other to the use of the prosecutor.

Town or parish officer how sworn, certificates to be given.

SEC. 23. Any town or parish officer may be sworn by the town or parish clerk, or by any magistrate or person authorized by law, who shall give to the officer sworn, except when sworn in presence of such clerk, a certificate of the oath administered, which he shall return to such clerk within seven days, to be placed on file. (a)

Assessors may administer oath to highway surveyor.

Highway surveyors may be sworn by either of the assessors, who shall give a certificate thereof, as is required in such case, of a magistrate. In either case, the clerk shall record the name of the officer and of his office, by whom sworn, and the time of taking the oath and returning the certificate. Any town, school district, parish, or corporation clerk elected to any office and duly sworn, may record his own election, the fact that he was sworn, when and by whom. The record herein required shall be sufficient evidence that any such officer was duly sworn. If any officer fails to return such certificate, or any clerk to record such oath within ten days, he shall forfeit five dollars. Town clerks shall be paid by the town five cents for each oath recorded by them.

Mode of making record.

Clerk may record his own election.

Record to be evidence.

Penalty for neglect.

Fee for recording oath.

Vacancies may be filled at any town meeting.

R.S., c. 3, § 18.

See c. 6, § .

See c. 18, § .

If fence viewers are not chosen or neglect to act, selectmen to act.

Moderator to be first chosen, his duties.

R.S., c. 3, § 19.

56 Me., 390.

48 Me., 444.

SEC. 24. When by reason of the non-acceptance, death, removal, insanity or other incompetency of a person chosen into a town office, there is a vacancy, or want of officers, the town may make a new choice of officers; and they shall be duly sworn, if an oath is required, and have the same powers as if elected at the annual meeting. In case a town shall neglect to choose fence viewers at its annual town meeting, or the persons chosen fail to be legally qualified, the selectmen shall act in that capacity. (b)

SEC. 25. At every town meeting a moderator shall be first chosen and sworn by a justice of the peace, or by the person presiding at the meeting when he is chosen. Said moderator shall regulate the business of the meeting; and when a vote declared by him is, immediately after such declaration, questioned by seven or more, he shall make the vote certain by polling the voters, or in such other way as the meeting directs.

Moderator to be obeyed.

R.S., c. 3, § 20.

SEC. 26. No person shall speak in meeting before leave is obtained of the moderator, nor when any other person is speaking; and all shall be silent at the command of the moderator on pain of forfeiting one dollar for every breach of such order for the use of the town.

His powers.

R.S., c. 3, § 21.

SEC. 27. If any person, after notice from the moderator, persists in disorderly conduct, the moderator may direct him to withdraw from the meeting; and by his refusal he shall forfeit

(a) R. S., c. 3, § 17. 12 Me., 234; 17 Me., 447; 48 Me., 443; 58 Me., 518.

(b) See § 12, c. 6, §§ ; c. 11, § ; c. 14, §§ ; 1 Me., 248.

three dollars to the use of the town; and the moderator may cause him to be removed from the meeting by a constable, and detained in confinement for three hours, unless the meeting is sooner dissolved or adjourned.

SEC. 28. Town meetings for the choice of governor, senators, and representatives, shall be as the constitution directs; and the foregoing sections are not applicable to them.

SEC. 29. The moderator, or other person presiding at a town meeting, shall not receive any vote folded or doubled, or permit any person before the poll is closed, without the consent of the voter, to read or examine his ballot with a view of ascertaining the name of any candidate thereon, on penalty of twenty dollars.

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§§ 1-27 inapplicable to meetings for the choice of state officers. R.S., c. 3, § 22.

Folded votes not to be received. Votes not to be read till poll is closed. Penalty. R.S., c. 3, § 23.

WARDS OF CITIES AND ELECTION OF CITY OFFICERS.

SEC. 30. No change in the limits of any ward in any city by the action of the city council, shall be valid unless it is approved by a majority of the legal votes cast at the election of city officers, held next after such action of the city council; and the warrants for the ward meetings shall contain an article for that purpose.

SEC. 31. The assessors and subordinate officers of cities, when their charters or acts additional thereto do not otherwise provide, shall be chosen on the second Monday of March annually, or as soon after as practicable, and hold their offices one year therefrom, and until others are chosen and qualified in their stead.

SEC. 32. At the annual election for the choice of mayor and aldermen in cities, the qualified electors in each ward shall by written ballot elect a warden and clerk, who shall enter on the duties of their offices on the Monday next following their election, and shall hold their offices one year therefrom, and until others are chosen and qualified in their places.

SEC. 33. In the election of any city officers by ballot in the board of aldermen or in convention of the aldermen and common council, in which the mayor has a right to give a casting vote, if two or more candidates have each half of the ballots cast, he shall determine and declare which of them, not exceeding the number to be chosen, is elected. In all cases where appointments to office are directed or authorized to be made by the mayor and aldermen of cities, they may be made by the mayor by and with the advice and consent of the aldermen, and such officers may be removed by the mayor.

Wards in cities, change or alteration in limits of, how made. R.S., c. 3, § 24.

When assessors and subordinate officers are to be elected. Term. R.S., c. 3, § 25. 67 Me., 62, 63.

Wardens and clerks in cities, how elected. R.S., c. 3, § 26. 71 Me., 387. Term.

Mayor to have casting vote in choice of officers. R.S., c. 3, § 27. 67 Me., 61, 62, 63.

Appointees of mayor and aldermen may be removed by mayor.

CERTAIN DUTIES OF MUNICIPAL OFFICERS.

SEC. 34. No member of any city government or board of selectmen of any town, shall in either board of such city government, or in any board of selectmen, vote upon any question in

Municipal officers forbidden to vote on questions of pe-

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unicipary interest to them.

R.S.,c.3, § 28.

Interests in municipal contracts prohibited.
R.S.,c.3, § 29.
68 Me., 149,
325.

S. J. court to enforce §§ 34 and 35.
R.S.,c.3, § 30.

Selectmen, treasurer, &c., required to make detailed reports.

R.S.,c.3, § 31.
70 Me., 438.

Printed reports must be distributed before annual meeting.

If not printed, must be read in town meeting.

To be open for public inspection.

Penalty for refusal or neglect.

Assessors to make return of neat stock, &c., to secretary of state.
R.S.,c.3, § 32.

which he is pecuniarily interested, directly or indirectly, and in which his vote may be decisive; and no action of any city government or board of selectmen taken by means of a vote hereby forbidden, shall be legal.

SEC. 35. No member of any city government shall be interested, directly or indirectly, in any contract entered into by such city government while he is a member thereof; and any contract made in violation hereof shall be void.

SEC. 36. The supreme judicial court in equity, by writ of injunction or otherwise, may restrain proceedings in any town in violation of the two preceding sections, upon application therefor, of ten or more taxable citizens thereof.

SEC. 37. The selectmen, treasurer, and every other person charged with the expenditure of the money of any town, shall, on or before the morning of the annual meeting in each year, make detailed written or printed reports of all their financial transactions, for or in behalf of the town during the municipal year immediately preceding, with a full account of the receipts and disbursements during that period, and to whom and for what purpose each item of the same was paid, together with a statement in detail of the indebtedness and resources of the town. Such reports, or reports of town auditors containing the same statements, if printed, shall be distributed to the legal voters on or before the morning of the annual meeting, or if not printed shall be presented and read in open town meeting before the election of selectmen, and whether written or printed shall be kept deposited in the office of the selectmen, or if they have not an office or usual place of business, with the town clerk, together with the proper vouchers for the disbursements reported, where such reports and vouchers, and all the books of the town shall be open during the usual hours of business, to the inspection of any legal voter; and if any town officer shall refuse or neglect to perform any of the requirements of this section, or shall refuse to allow any legal voter in the town to examine the reports, vouchers, and town books herein named, he shall be liable to a fine of fifty dollars for each and every refusal or neglect, to be recovered by indictment, one-half to the use of the complainant and one-half to the use of the county.

SEC. 38. The assessors of cities, towns and plantations, on or before the first day of July in each year, shall make return to the office of secretary of state, for the year ending on the first day of April next preceding, of the number of horses four years old and upwards, and cattle less than four years old, neat stock, sheep and swine, therein on said first day of April, the number of bushels of indian corn, rye, barley, oats, beans, peas, buckwheat, potatoes, turnips, beets, carrots and apples, the number of tons of

upland, bog, salt and intervale hay, the number of pounds of butter, cheese, honey, and maple sugar, the number of gallons of maple syrup and molasses, raised and made therein during the year, the number of wool skins disposed of, the value of poultry and eggs produced, and the number of sheep killed by wild animals and dogs during the year.

SEC. 39. The secretary of state shall cause to be printed blank tables conveniently arranged for the return of facts as aforesaid, and shall furnish three copies of the same, with a copy of the two preceding sections printed thereon, to the assessors of each city, town and plantation, on or before the twentieth [day] of March in each year.

SEC. 40. The returns from the cities, towns and plantations in each county, as they are received at the office of the secretary of state, shall be filed by themselves in a convenient form for reference for the use of the legislature and *for* [of] the secretary of the board of agriculture.

SEC. 41. [When a town treasurer is duly elected and qualified, the clerk shall communicate his name to the treasurer of state.]* No city, town or plantation shall *be entitled to receive any money from the treasurer of state unless the clerk thereof shall have previously* [name of its treasurer shall have been so] *communicated to the treasurer of state the name of the person duly elected and qualified as treasurer of said city, town or plantation.*

STREET COASTING AND SLIDING MAY BE RESTRICTED.

SEC. 42. The municipal officers may designate and describe any public streets, roads or sidewalks *in their respective towns* on which it shall be unlawful for any person to slide with a sled or other vehicle under a penalty of not exceeding five dollars and the forfeiture of the sled or other vehicle so used, to be recovered on complaint to the use of the town where the offence is committed.

SEC. 43. When any streets, roads or sidewalks have been designated and described as provided in the preceding section, the municipal officers shall cause the same to be recorded in the records of the town, and their action shall be valid and in force until modified or annulled by like authority, and *it shall be the duty of* police officers and constables *to* [shall] enforce the provisions of said section and make complaint of all violations thereof.

POWER OF TOWNS TO RAISE MONEY, AND TO HOLD MONEY IN TRUST.

SEC. 44. The qualified voters of a town, at a legal town meeting, may raise such sums, as are necessary for the maintenance and support of schools and the poor; for making and repairing

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Also agricultural products.

Secretary of state to furnish blank tables.
R.S., c. 3, § 33.

Returns to be filed.
R.S., c. 3, § 34.

Town clerk to notify state treasurer of election of town treasurer or no money will be paid to town.
1879, c. 143.

Streets, roads or sidewalks may be designated in which it shall be unlawful to coast.
1872, c. 42, § 2.

A record of such designation to be made.
1872, c. 42, § 2.

Money may be raised for what purposes.

*[Recommended by the commissioner to complete the sense.]

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R.S., c. 3, § 35.
See c. 15, § 1.
See c. 18, § 63.

Towns authorized to procure histories and to erect soldiers' monuments.

R.S., c. 3, § 36.
59 Me., 494.

Doings of cities, towns and plantations in suppression of the rebellion made valid.

R.S., c. 3, § 37.

51 Me., 610.

52 Me., 596.

53 Me., 450,

529, 576.

56 Me., 202,

203, 451.

59 Me., 548.

60 Me., 122.

69 Me., 41, 55.

War taxes,

notes, &c.,

valid.

War con-

tracts made

valid.

R.S., c. 3, § 38.

59 Me., 316,

553.

60 Me., 122.

Unauthor-

ized war

contracts of

municipal

officers, may

be ratified.

R.S., c. 3, § 39.

55 Me., 14,

194.

69 Me., 55.

Towns may

receive mon-

neys in trust.

1873, c. 92, § 1.

Amendment

xvii of Const.

Interest

allowed if

highways, *and* town ways and bridges; for purchasing and fencing burying grounds; for purchasing or building and keeping in repair a hearse and house therefor, for the exclusive use of its citizens; and for other necessary town charges. (a)

SEC. 45. Cities and towns may raise money *for the purpose of procuring* [to procure] the writing and publication of their histories, and a sum not exceeding five thousand dollars in one town for the purpose of erecting a suitable monument in memory of the soldiers who sacrificed their lives in defence of their country in the recent war.

SEC. 46. The past acts and doings of cities, towns and plantations, in offering, paying and contracting to pay, and in raising and providing means to pay expenses for recruiting for their several quotas, *commutations to drafted men** [or] bounties to or for volunteers, drafted men or substitutes of drafted men, or enrolled men, mustered into or enlisted for the military or naval service of the United States, are made valid, provided such acts and doings have been [adopted] at meetings legally called and held in pursuance of warrants therefor, setting forth the purposes upon which such acts and doings were based. And all taxes assessed, contracts made, and notes and orders given by municipal officers in pursuance of votes passed at such meetings, are also made valid.

SEC. 47. All contracts made in pursuance of votes passed at such meetings, by such municipal officers, or their duly authorized agents, with any volunteer, drafted men, or substitute, or with third persons, corporations or associations for the purpose of providing means to pay *commutations** bounties to volunteers, drafted men or substitutes, are made valid.

SEC. 48. All contracts heretofore made by such municipal officers, or by third persons, in behalf of any city, town or plantation, but without previous authority therefor, to pay *commutations** bounties to or for volunteers, drafted men, or substitutes, actually in or enlisted for the military or naval service of the United States, may be ratified and made valid by any city, town or plantation at legal meetings thereof, called and notified as named in section forty-six.

SEC. 49. Any city or town *is authorized to* [may] receive money, by donation or legacy, in trust, for benevolent, religious, or educational purposes; *provided* that the city or town, in *its appropriate* [any legal] mode of legal procedure, shall give its consent.

SEC. 50. Interests shall be allowed if the fund *shall be* [is] used by

(a) 3 Me., 91, 195; 14 Me., 378; 20 Me., 182; 51 Me., 176; 52 Me., 597; 54 Me., 251; 63 Me., 236; 72 Me., 359, 524. As to power to aid in construction of railroads, see c. 51, §§ 133, 134, 137.

* [NOTE. So much of §§ 46, 47 and 48 as purports to ratify the acts of towns in voting payment of commutations of drafted men has been adjudged to be in conflict with the constitution. *Thompson v. Pittston*, 59 Me., 548; *Winslow v. Raymond*, 60 Me., 121.]

the city or town; otherwise it shall be placed at interest or income, the city or town being hereby made responsible for its security.

SEC. 51. The city or town, by its officers or agents, shall apply the fund or its income in accordance with the written directions of the donor or testator, made known at the time the fund was accepted.

SEC. 52. If the city or town shall fail to apply the fund or its income at the times and for the purposes prescribed in said directions, it shall revert to the donor, if living; if deceased, to his heirs.

PUBLIC PARKS AND SQUARES.

SEC. 53. Any town or city, containing more than one thousand inhabitants, upon petition in writing signed by at least thirty of the citizens thereof, who are tax payers, directed to the municipal officers, describing the land to be taken as herein provided, and the names of the owners thereof, so far as they are known, at a legal meeting of such town, or of the mayor, aldermen and city council of such city, may direct the municipal officers of such town or city to take suitable lands for public parks or squares; and thereupon such municipal officers shall have power and authority to take such land for such purpose, but such land shall not be taken without the consent of the owner, if at the time of filing such petition with such municipal officers, or in the office of the clerk of such town or city, such land is occupied by a dwelling house wherein the owner thereof or his family reside.

SEC. 54. Whenever the municipal officers of such town or city shall be directed to take land as provided by the preceding section, they shall, within ten days thereafter, give written notice of their intention to take such land, describing the land to be taken, and the time and place of hearing, by posting the same in two public places in the town where the land lies, and in the vicinity of such land, and by publishing the same in some newspaper printed in such town or city, seven days before the day of such hearing, and if no newspaper is printed in such town or city such notice shall be given in some newspaper printed in the county where the land lies, three weeks successively, the last publication to be seven days before such hearing. The municipal officers shall meet at the time and place specified in the notice, view the land to be taken, hear all parties interested, and if they decide that the land is suitable for the purpose for which it is to be taken, they shall take the same and estimate the damages to be paid to each person owning the same, or interested therein, so far as they are known, to said municipal officers and shall make return of their doings in writing, signed by them or a majority of them, which return shall describe

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fund is used.
1873, c. 92, § 2.
Fund, how
applied.
1873, c. 92, § 3.

—to revert
to donor if
misapplied.
1873, c. 92, § 4.

Cities and
larger towns
may on peti-
tion take
lands for
parks and
squares.
1881, c. 76, § 1.

Municipal
officers will
give written
notice of in-
tention to
take land.
1881, c. 76, § 2.

Hearing to
be given,
damages to
be paid and
return filed
and recorded
in clerk's
office:

CHAP. 3. by metes and bounds the land so taken, and shall state the purpose for which it is taken, the names of the owners, so far as they are known, and the amount of damages awarded to each, which return shall be filed and recorded in the clerk's office of such town or city, and a copy thereof, certified by such clerk, shall be recorded in the registry of deeds for said county.

SEC. 55. Any person aggrieved by the estimate of damages may appeal therefrom by filing, within thirty days, in the office of the county commissioners for the county where the land is taken, a petition in writing, signed by the party aggrieved, his agent or attorney, describing the land taken, the interest of the petitioner therein, the amount of damages awarded therefor, and claiming an appeal to the county commissioners from the estimate of the municipal officers. A certified copy of such petition shall be served upon such municipal officers, by leaving the same in the clerk's office of such town or city, at least fourteen days before the hearing thereon; and the subsequent proceedings relating to the hearing upon such petition and damages shall be the same as now provided respecting highways. When such damages shall be finally determined, they shall be certified to the clerk of such city or town, and paid by the treasurer thereof.

DISORGANIZED TOWNS.

SEC. 56. In all cases where towns are or may be disorganized by a repeal of their organic charter, and their debts and liabilities are excepted and reserved by the provisions of the act repealing the same, legal service of processes to collect such debts and liabilities may be made on any inhabitant of lawful age resident of the territory included in said disorganized town, in same manner as provided for service of such process against towns; *provided*, there are no legal officers in said territory on which legal service can be made. The provisions of this section are extended to school districts in said disorganized towns so far as the same are applicable.

TOWN, VILLAGE AND CITY BY-LAWS AND ORDINANCES.

SEC. 57. Towns, cities, and village corporations may make such by-laws or ordinances as they think proper, not inconsistent with the laws of the state, and enforce them by suitable penalties, for the purposes and with the limitations following:

First. For managing their prudential affairs as they judge conducive to their peace and good order, and annex penalties not exceeding five dollars for one offence, subject to the approval of

and in registry of deeds.

Appeal from estimate of damages may be taken to county commissioners. 1881, c. 76, § 3.

Debts and liabilities of disorganized towns collectable by service of process on inhabitants. 1878, c. 13.

—proviso.

So with school districts therein.

Towns, cities and villages may make by-laws. R.S., c. 3, § 40. 36 Me., 320. 39 Me., 38.

For managing prudential affairs.

the county commissioners, or a judge of the supreme judicial court. (a) CHAP. 3.

Second. For establishing such police regulations as they may deem necessary for the prevention of crime, the protection of property, and the preservation of good order. establishing police regulations. See c. 25. respecting infectious diseases.

Third. Respecting infectious diseases and health. (b)

Fourth. For regulating the going at large of dogs, swine, and cattle therein. (c) the going at large of dogs, &c. sale of wood, bark & coal.

Fifth. Respecting the measure and sale of wood, bark, and coal brought to market, and the teams coming therewith.

Sixth. For reserving and setting off such portions of their streets for sidewalks as they deem proper, and keeping them clear of snow and other obstructions, and for planting and preserving trees by the side thereof. (d) sidewalks, and planting of trees.

Seventh. Respecting the location and protection of monuments, boundary-stones, curb-stones, stepping-stones or horse-blocks, trees, lamp-posts, posts and hydrants, and all other things placed within the limits of their roads, ways and streets, by municipal authority and for legitimate municipal purposes; and no monuments, boundary-stones, curb-stones, stepping-stones or horse-blocks, trees, lamp-posts, posts, hydrants, or other objects placed as aforesaid, which are now located, or shall hereafter be located in accordance with the requirements of such by-laws and ordinances, shall be deemed a defect in such road, way or street. location and protection of monuments, boundary-stones, stepping-stones, trees, lamp-posts and hydrants. 1871, c. 178. 1872, c. 2.

Eighth. Respecting the erection of wooden buildings therein, or buildings the exterior of which shall be in part of wood, and defining their proportions and dimensions; and any building erected contrary to a by-law or ordinance adopted under this specification shall be deemed a nuisance and dealt with accordingly. erection of wooden buildings. See c. 17, §

Ninth. For the due regulation of omnibuses, stages, hackney coaches, wagons, carts, drays, hand-carts, and all other vehicles used wholly or partly therein for business, pleasure, or the conveyance of passengers by horse power or otherwise, and by establishing the rates of fare, their routes and places of standing, and in any other respect; but by-laws and ordinances for this purpose shall be published one week at least before they take effect, in some newspaper printed therein, and penalties for their breach shall not exceed twenty dollars for one offence, to be recovered by complaint to the use of such city, town or corporation. regulation of omnibuses, hacks, carts, &c. fares. Such by-laws to be published.

Tenth. For the effectual protection of persons against injury from the sliding of snow and ice from the roofs of buildings therein; but the authorities of such cities, towns and corporations shall For the protection against the sliding of

(a) See c. 11, § ; c. 17, §§ ; c. 26, §§ .

(b) See c. 14, § . (c) See c. 30, § 1.

(d) See c. 18, §§ ; 37 Me., 331.

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snow and
ice from
roofs.

notify the owners of the buildings of by-laws or ordinances adopted under this specification, and if they do not comply with them in thirty days after notice, they shall be liable for all injury sustained by any person in consequence thereof; and said authorities, at the expense of their cities, towns or corporations, may place the required guards or other obstructions on the roofs of such buildings, and the reasonable charges therefor may be recovered of such owners.

sale of fresh
meat and
fish in cities.
See c. 17, §

Eleventh. Any city may establish localities for, and regulate the sale of fresh meat and fish therein, and fix penalties for breach thereof.

traffic in
junk, metals,
&c.
1881, c. 11.

Twelfth. Any city may establish ordinances regulating the purchase and sale of old junk, metals and other articles usually bought by old junk dealers, and may therein prescribe such conditions to be observed by buyers and sellers as the city officers may deem best, to prevent or detect the sale or purchase of stolen goods; and suitable penalties may be prescribed in such ordinances for any violation thereof.

TOWN LINES.

Perambulation
of town
lines every
five years.
R.S., c. 3, § 41.
56 Me., 31, 32.

SEC. 58. The lines between towns shall be run once in every five years, except as mentioned in the two following sections. The municipal officers of the most ancient town shall give ten days notice in writing to such officers of the adjoining towns of the time and place of meeting for perambulation; and the officers who neglect their duty in notifying or attending in person, or by substitutes, shall forfeit and pay ten dollars, two-thirds to the use of the town, which complies with its duty, and the other third to any two or more of said officers of the town complying, to be recovered at any time within two years after the forfeiture is incurred; and the proceedings of such officers, after every such renewal of boundaries, shall be recorded in their town books.

Proceedings
and penalties.

Monuments
may be
erected at
angles, &c.,
R.S., c. 3, § 42.

SEC. 59. All towns, which, since the twenty-second day of March, eighteen hundred and twenty-eight, have perambulated, or hereafter perambulate their several lines as by law prescribed, and set up stone monuments, at least two feet high, at all the corners and several angles, and where the lines cross highways, or on or near the banks of all rivers, bays, lakes, or ponds, which said lines cross, or which are the boundaries of said lines, shall be exempted from the duty of perambulating said lines, except once in every ten years commencing in ten years from the time the stone monuments were so erected.

—and perambulation
every ten
years.

Disputed
town lines
settled by
S. J. C.

SEC. 60. When a town petitions the supreme judicial court, stating that a controversy exists between it and an adjoining one respecting a town line or lines, and praying that it may be run by

commissioners appointed by the court, the court, after due notice to all parties concerned, may appoint three commissioners, who shall, after giving notice of the time and place of meeting, to all persons interested, ascertain and determine the line or lines in dispute, and describe them by courses and distances, and make, set, and mention in their return, suitable monuments and mark[s] for the permanent establishment of such lines, and make duplicate returns of their proceedings; one of which shall be returned to the court, and the other to the office of the secretary of state; and such line or lines, shall be deemed in every court of law and for every purpose the true dividing line or lines between such towns.

SEC. 61. The court may allow the commissioners a proper compensation for their services, and issue a warrant of distress according to law for its collection of said towns in equal proportions.

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R.S., c. 3, § 43.
53 Me., 325.
65 Me., 201,
203.
70 Me., 179.

Compensation of commissioners.
R.S., c. 3, § 44.
65 Me., 203.

HARBOR MASTERS.

SEC. 62. The selectmen of towns, where they deem it expedient, may annually appoint a suitable person as harbor master, who shall be subject to all the duties and liabilities of said officer in cities, may fix and establish his compensation, and may, for just and reasonable cause by them declared in writing, after due notice to such officer, and after hearing thereon if requested, remove him from office and appoint another in his stead. Where two or more towns or cities, or a town and city, are situated on the same general harbor, the larger town or city shall have the appointing power as above.

Selectmen may appoint harbor masters.
1872, c. 53,
§§ 1, 2.
See c. 36, § 23.

Where one harbor includes two or more towns.

PENALTY FOR NEGLECT OF DUTY.

SEC. 63. Any town officer, who neglects to perform any duty lawfully required of him, shall forfeit not exceeding twenty dollars for every such neglect, for which no other penalty is provided by law, to be recovered in an action of debt in the name and to the use of the town by the treasurer thereof. (a)

Penalty for neglect of official duty.
R.S., c. 3, § 45.
37 Me., 90.

PLANTATIONS.

SEC. 64. The county commissioners of the counties containing unincorporated townships, shall, at the expiration of every

Census of unincorporated townships of at least 200 inhabitants,

(a) As to penalty for misconduct of moderators, see § 29; c. 4, § 14; of town clerks, § 23; chap. 4, § 14; of city, town and plantation officers for refusing to be sworn, §§ 22, 23; chap. 6, §§ 109, 110, 116; for using improper ballot boxes and improperly receiving votes, chap. 4, §§ 27, 63, 71; for illegal conduct relating to elections, chap. 4, §§ 59 to 80, inclusive; for refusing to assess taxes, chap. 6, §§ 103, 104, 105; for misapplication of certain fines, chap. 15, § 5; for refusing to prosecute persons for sale of intoxicating liquors, chap. 27, § 58; of town treasurers for willfully withholding deeds of lands sold for taxes, chap. 6, § 198; of constables and collectors of taxes for refusing to give receipts, chap. 6, § 126; for neglecting to make exhibit to municipal officers once in two months, chap. 6, § 143; for neglecting to pay over money collected, chap. 6, § 145; of fence viewers, chap. 22, §§ 38, 40; of constables and captains of watch, chap. 25, § 9; of fire wards, chap. 26, § 6; of auctioneers, chap. 34, §§ 3, 4, 5.

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duty of co.
comm'rs
respecting.
R.S., c. 3, § 46.
1876, c. 87.
See c. 24, § 31.
56 Me., 31.
—to be re-
corded by
sec'y of state.

Organiza-
tion of such
townships.
R.S., c. 3, § 47.
40 Me., 223.
56 Me., 31.

Organiza-
tion of less
populous
townships.
R.S., c. 3, § 48.
40 Me., 222.

Proceedings
at meeting
for organiza-
tion under
§§ 65 and 66.
R.S., c. 3, § 49.

period of five years from March, in the year of our Lord one thousand eight hundred and sixty-one, determine from the United States census, when taken the preceding year, and by actual enumeration when not so taken, what townships have not less than two hundred inhabitants, and make a suitable description and designation thereof, and return them to the secretary of state, to be by him recorded.

SEC. 65. Immediately after making such return, said commissioners shall issue their warrant to one of the principal inhabitants of each of such unincorporated townships, commanding him to notify the inhabitants thereof qualified to vote for governor, to assemble on a day and at a place named in the warrant, to choose a moderator, clerk, three assessors, treasurer, collector of taxes, constable, superintending school committee and other necessary plantation officers. Notice of such meeting is to be given by posting an attested copy of the warrant therefor in two public and conspicuous places in the township fourteen days before the day of meeting. The warrant with such inhabitant's return thereon is to be returned to the meeting, and the above named officers shall be chosen and sworn.

SEC. 66. But any unincorporated or unorganized township containing any number of inhabitants may be organized as follows :

Any one or more of the county commissioners on written application, signed by three or more persons qualified to be voters as the constitution requires, inhabitants of any unincorporated or unorganized township in their county, may issue a warrant to one of them, requiring him to warn a meeting of the qualified voters of such place residing within the limits described in the warrant ; or when a state or county tax is laid on such place, the state treasurer or said commissioners without application therefor, may issue such warrant to one of the principal inhabitants of such place ; and in either case the warrant, notice of meeting, and proceedings therein shall be the same as provided in the preceding section.

SEC. 67. At the time and place appointed for meetings for the organization of plantations as provided in the two preceding sections, a moderator shall be chosen by ballot by the voters present, to preside at such meeting, and the person to whom the warrant was directed shall preside till such moderator is chosen and by him sworn. A clerk, three assessors, treasurer and superintending school committee, shall be chosen by ballot, and sworn by the moderator or a justice of the peace. Other plantation officers may be chosen by ballot, or other method agreed on by a vote of the meeting, and shall be duly sworn in the manner above named.

SEC. 68. Upon the organization of a plantation, the clerk and assessors thereof shall transmit to the secretary of state, to be by him recorded, a certified copy of all the proceedings had in effecting such organization, including the petition for organization, if any, the warrant issued therefor and the return thereon, and the record of meeting held in pursuance thereof, and also a written description of the limits of the plantation; and thereupon all the laws of the state applicable to organized plantations shall apply to plantations organized as herein provided; but plantations organized upon the application of three or more citizens thereof as above provided, shall not be required to pay state or county taxes unless by special order of the legislature.

SEC. 69. All organized plantations shall hold their annual meeting in March, and choose a clerk, three assessors, treasurer, collector of taxes, constable, superintending school committee, one or more surveyors of lumber, and two or more fence viewers; and highway surveyors shall be appointed in plantations wherein highway taxes are assessed.

SEC. 70. The clerks of organized plantations shall make return to the secretary of state on blanks by him furnished for that purpose on or before the first day of September annually, of the names of the assessors and clerks of their several plantations, and that the same have been duly sworn, and when any such return is not made by any such plantation, the secretary of state shall not furnish such plantation with blanks for election returns, and no votes purporting to be cast by any plantation neglecting to make such return, shall be counted or allowed by the governor and council. But when a plantation is organized after the first day of July of any year, such return is not required to be made by the clerk thereof during such year. But the votes of such plantations shall not be counted or allowed by the governor and council for any purpose, during the year of its organization, unless such organization *be* [is] made at least sixty days prior to the second Monday in September.

SEC. 71. All laws relating to calling, notifying and conducting town meetings, the election, appointment, qualification, duties, powers, compensation, liabilities and penalties for official neglect and misconduct of town officers, apply to plantations and their officers, so far as the same may be applicable thereto, unless when specially otherwise provided. Voters in plantations are liable to the same penalties for unlawful voting as voters in towns are. (a)

SEC. 72. The assessors of plantations shall be considered the

(a) As to calling meetings and choice of officers, see §§ 2 to 29.

As to penalties, see § 62; also c. 4, §§ 59 to 80; c. 6, §§ 110 to 116, 128, 166. 56 Me., 31.

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Copy of proceedings and description of limits of plantation, to be forwarded to sec'y of state for record. Such plantations not liable for state or county taxes unless specially ordered. R.S., c. 3, § 50. 40 Me., 223.

Annual meeting. R.S., c. 3, § 51. See c. 6, §§ 110 to 116.

Plantation officers' names to be returned to secretary of state. R.S., c. 3, § 52. 1872, c. 61.

—otherwise, no election blanks to be forwarded to such plantation and no votes to be counted.

Exception.

Laws for town officers apply to plantation officers, so far as applicable. R.S., c. 3, § 53.

Assessors to perform the

CHAP. 3. selectmen thereof, for the purpose of performing such duties as the duties of selectmen. Treasurer, collector and constable to give bond. R.S., c. 3, § 54. 20 Me., 298. Valuation.

The first assessors to return to county commissioners an inventory of polls and estates.

—to be corrected and forwarded to state treasurer for basis of taxation. R.S., c. 3, § 55. 20 Me., 298.

Power to raise and expend money for schools, poor, &c. R.S., c. 3, § 56.

Organized plantations to consist of only one township. R.S., c. 3, § 57. First valuation of towns after incorporation to be forwarded to co. com'rs, and copy sent to state treasurer for basis of taxation. R.S., c. 3, § 58.

selectmen of towns perform. Treasurers, collectors, and constables of plantations, shall give such bond as such officers of towns are required to give, to be approved in like manner. The valuation of property for the *purpose of* assessment of taxes in plantations, as well as the assessment, collection and disposal thereof, shall be the same as in towns.

SEC. 73. The assessors who shall first be chosen in plantations organized under *the provision[s]* of section sixty-five, shall immediately take an inventory of the polls and valuation of the property therein, as the same are taken in towns, and return them on or before the fifteenth day of May following their election, to the county commissioners of their county, who *shall have power to* [may] examine and correct the same in such manner as shall make it conform to the last state valuation, and return a copy of such corrected valuation to the state treasurer, and thereupon their ratable proportion according to such valuation, of all state and county taxes, shall be assessed on such plantations in the same manner as on towns; and such plantations, and also such as may by special order of the legislature be required to pay state or county taxes, shall have power to raise money by taxation for making and repairing ways in compliance with the provisions of chapter eighteen, sections forty-three and one hundred and three. Such inventory and valuation in any plantation shall be so taken, corrected and returned to the treasurer of state whenever required by him.

SEC. 74. All plantations *have power to* [may] raise and expend money for the support of schools, and making and repairing school-houses, as provided in chapter eleven, sections five, ninety-nine, one hundred, and one hundred and one; for support of the poor, as provided in chapter twenty-four, section forty-seven; and also such sums as may be necessary to defray all legal plantation expenses. (a)

SEC. 75. Organized plantations shall not be composed of more than one township, and when organized under *the provisions of* section sixty-five, former organizations cease to have any effect.

SEC. 76. When towns are incorporated, the assessors thereof are required to return to the county commissioners of their county the original valuation first taken in their towns, on or before the fifteenth day of May next following their incorporation, said valuation to be examined, corrected, and a copy thereof returned to the state treasurer, *and* [to] become the basis of state and county taxes in the same manner as the valuations of plantations, as provided in section seventy-three.

(a) See c. 6, §§ 110 to 116. 7 Me., 125, 133; 14 Me., 24; 20 Me., 298; 52 Me., 598; 54 Me., 251.

SEC. 77. If such valuation is not made and returned by any town or plantation within the time specified, the county commissioners shall appoint three suitable persons of the county to be assessors therein, who shall be sworn and make and return the inventory and valuation required, within the time fixed by said commissioners; and such valuation shall be examined, corrected, and a copy thereof returned to the state treasurer and become a basis for the assessment of state and county taxes, in the same manner as if the valuation had been taken by the assessors chosen by said town or plantation.

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If assessors neglect, the co. com'rs to appoint assessors to return the valuation.
R.S., c. 3, § 59.

SEC. 78. The assessors appointed under the preceding section, shall be paid from the county treasury a reasonable compensation for their services, to be determined by the county commissioners, and any sum so paid shall be added to the county tax apportioned to such town or plantation, and shall be collected and paid into the treasury in the same manner as county taxes are.

Such assessors to be paid by the co. com'rs.
R.S., c. 3, § 60.
—and taxed to plantation.

SEC. 79. Plantations organized upon the application of three or more inhabitants thereof, may at any time be reorganized under the provisions of this chapter.

Plantations may be reorganized.
R.S., c. 3, § 61.

NOTE.—For provisions relating to elections in plantations, See c. 4, §§ 81 to 85. Schools, c. 11, §§ . Highways, c. 18, §§ .

CHAPTER 4.

ELECTIONS.

LISTS OF VOTERS.

- SEC. 1. Assessors to make lists of voters where the selectmen are not assessors.
2. Selectmen to prepare corrected lists by the eleventh of August, in each election year.
3. Special meetings to correct the lists. Notice to be given.
4. Lists to be deposited with town clerk and posted by the twentieth of August.
5. Names not to be added or stricken out, except as provided. Names may be added at regular session on evidence.
6. Duties of selectmen respecting papers of naturalization.
- 7, 8, 9. When selectmen shall meet to correct lists.
10. Notice of such meetings to be given in warrant for calling town meetings.
11. Lists of electors of town officers to be made by twentieth of February, annually.
12. Selectmen to be in session to correct lists before March meeting.
13. Check list of voters to be kept by the clerk or moderator for choice of town officers.

- CHAP. 4. SEC. 14. Penalty if clerk or moderator neglect or refuse to use check list.
 15. These provisions applicable to cities.
 16. Ward lists of voters to be posted in cities having more than one thousand voters. Voting in wards regulated.

NOTIFYING MEETINGS, PROCEEDINGS AT ELECTIONS, AND RETURNS.

- SEC. 17. Meetings for general elections, how called.
 18. When such meeting shall be opened.
 19. Officers presiding empowered as moderators.
 20. When selectmen pro tempore may be chosen.
 21. Who shall preside at such choice.
 22. Duties and powers of selectmen pro tempore.
 23. What votes shall be offered on one list.
 24. Citizens set off from one town to another, how and where allowed to vote.
 25. Check list required, rules prescribed, and only one ballot box for candidates allowed.
 26. Town clerks to preserve check lists and to furnish certified copies.
 27. Ballot boxes, how constructed and used. Votes, how received, method of voting on constitutional amendments, duties of officers and penalties in certain cases.
 28. Penalty for not using check list and proper ballot boxes, how recovered.
 29. Votes to be on white paper without marks.
 30. In case of no choice of representative in an unclassified town, meeting to be adjourned one week, and from week to week.
 31. Meetings for choice of certain officers and for determining questions submitted to the people.
 32. How the result of ballotings shall be ascertained. Governor to order new election in case of tie vote.
 33. Governor to issue proclamation for election to fill congressional vacancy.
 34. Town clerks to mail such returns to secretary of state. Governor and council to canvass returns and declare result, and governor to issue certificate of election.
 35. Clerk to transmit returns of votes to secretary of state.
 36. If the return is not received, secretary to notify county attorney. His duty.
 37. New certificates to be returned by selectmen and clerk in case of loss.
 38. How such certificates are to be authenticated.
 39. How to be sealed and returned.
 40. Of filling vacancies for representatives in towns not classed.

ELECTIONS IN CITIES.

- SEC. 41. Electors in cities to meet in wards. Warden to preside.
 42. Warden pro tempore may be chosen.
 43. Regulations for voters on islands in Portland.
 44. Proceedings at such meetings. How their votes shall be returned.
 45. When representatives may be voted for on separate ticket in cities.
 46. When no representative is chosen, new meetings to be called within two weeks. Vacancies how filled.
 47. When aldermen shall be in session to correct lists of voters.
 48. Three aldermen to be a quorum. Notice of sessions to be given in warrant. Polls to be closed at four o'clock.

REPRESENTATIVE DISTRICTS.

- 49, 50. If no choice is effected or vacancy happens, what further proceedings.

CONTESTED ELECTIONS.

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- SEC. 51. Contesting representative must present his petition to House within three days after organization. Depositions how taken.
52. Notice to be served fifteen days prior to organization.
53. Claimants of county offices may proceed in equity. Process, where commenced and returnable.
54. Petition, where filed, and notice. Hearing and judgment.
55. Appeal within ten days. Summary hearing thereof by law justices.
56. Any justice of S. J. C. may issue final judgment. Enforcement thereof. The prevailing party shall enter upon the office.
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VOTERS IN UNINCORPORATED PLACES AND ON ISLANDS.

- SEC. 58. Voters residing in unincorporated places may vote in adjacent town on certain conditions.

PENAL PROVISIONS AND REGULATIONS AFFECTING PURITY OF ELECTIONS.

- SEC. 59. General provisions in case of willful neglect or misconduct of selectmen and certain other officers.
60. Penalty for willful neglect of municipal officers to issue warrants. How recovered.
61. Penalty for willful neglect of warning officers. To be recovered by indictment.
62. Penalty for willful neglect of proper officers to deposit with clerk and post up lists of voters.
63. Penalty for willful neglect of selectmen to keep and use check list or to reject illegal votes.
64. Penalties in two foregoing sections, how recoverable.
65. Penalty for municipal officer striking from the list the name of any voter without notice. How recovered.
66. Penalty for any person altering, erasing or mutilating any name on list, or fraudulently voting in the name of another.
67. Penalty for neglect to supply lost return.
68. Penalty for making false certificates in such cases.
69. Penalty for neglect in persons entrusted with returns.
70. County attorney's duty when notified of failure of any return.
71. Liability of town officers limited.
72. Punishment for misconduct of any person at elections.
73. Forfeiture by military officers for parading their men on days of election.
74. Penalties of the two preceding sections, how recovered.
75. Punishment for bribery and corruption at elections.
76. Punishment for electors knowingly voting where they have no legal right.
77. Betting on elections prohibited and punished. Wager forfeited.
78. Mayor or treasurer to sue for penalty.
79. Any party who has paid such bet may recover it back.
80. Conveyances of property for such purposes void. Value of such estate may be recovered by the town.

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- SEC. 81. Check list to be prepared, posted up and corrected.
82. State election to be held on second Monday of September. How called.
83. Votes, how received. List of persons voted for, of voters, and of persons actually voting, to be returned to secretary of state.

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- SEC. 84. Votes to be received and allowed the same as in towns.
85. If it does not appear by the returns that the plantation has been duly organized and that the provisions of section eighty-three have been complied with, the votes of the plantation to be rejected. The secretary of state to furnish blanks.

CHOICE OF ELECTORS OF PRESIDENT AND VICE PRESIDENT.

- SEC. 86. Electors of president and vice president. How many to be chosen. Meetings, when and how called. All the electors' names to be on one ballot.
87. Proceedings at the meeting. Votes how returned. Secretary of state to send messenger for each return not received. Governor and council to examine and count the votes. Secretary of state to notify persons elected.
88. Expense of sending for returns to be paid by state and added to state tax of delinquent towns.
89. When no choice of a majority of electors is made, governor to assemble legislature.
90. Meeting of the electors. Vacancies how filled.
91. Proceedings at such meeting.
92. Compensation of electors.
93. Secretary of state to furnish town clerks with blanks.
94. Duty of town officers as in other meetings.
95. Soldiers allowed to vote for president and vice president.
96. Soldiers' elections, how conducted.
97. Certain military officers, where allowed to vote.
98. Supervisors, ballot box, qualification of voters.
99. Voters challenged, to be put under oath. Poll lists to be kept.
100. Names of voters to be checked. Vote, how declared and returned.
101. Soldiers may vote for governor, senators, representatives, county officers and representatives to congress.
102. Such elections, how held and conducted.
103. Secretary of state to prepare blank poll lists.
104. Governor and council authorized to correct errors and frauds in returns of soldiers' votes.

LISTS OF VOTERS.

Assessors to prepare lists of voters and deliver to selectmen.
R. S., c. 4, § 1.
1880, c. 239, § 10.

SEC. 1. In every town, where the selectmen are not the assessors, the assessors on or before the first day of August in each year in which an election of governor, senators and representatives is held, shall prepare a list of the persons they judge to be constitutionally qualified to vote therein in the election of governor, senators, and representatives, and deliver it to the selectmen for their information.

Selectmen to prepare corrected list.
R. S., c. 4, § 2.
1880, c. 239, § 10.

SEC. 2. The selectmen of every town, on or before the eleventh day of August in each year in which an election of governor, senators and representatives is held, shall prepare a corrected list of persons qualified as aforesaid.

Sessions of selectmen to correct lists; notice of.
R. S., c. 4, § 3.
1880, c. 239, § 10.

SEC. 3. In every town, having by the census of the United States, then last taken, more than three thousand inhabitants, the selectmen shall be in open session to receive evidence of the qualifications of persons claiming the right to vote in any such election, and for correcting said list, for a reasonable time, on not

exceeding two days, between the eleventh and eighteenth days of August in each year in which an election of governor, senators and representatives is held, giving previous notice of the time and place of each session, as their town meetings are notified. CHAP. 4.

SEC. 4. On or before the twentieth day of August in each year in which an election of governor, senators and representatives is held, the selectmen shall deposit in the office of the town clerk, an alphabetical list of voters thus prepared and revised, and post up a similar list in one or more public places in the town. Lists to be deposited with clerk and posted. R. S., c. 4, § 4. 1880, c. 239, § 11. See §§ 62, 71.

SEC. 5. After such lists are thus prepared, deposited with the clerk, and posted up, the selectmen shall not add thereto, nor strike therefrom, the name of any person, except in open session on one of the days prescribed by law for receiving evidence of the qualifications of voters; nor shall they strike from said list the name of any person residing in the town, without notice first given to him that his right to vote is questioned, and an opportunity for a hearing on one of such days. But at any regular session for receiving such evidence, the selectmen shall place on the list of voters, the name of every person known by, or proved to them to be so qualified, whether he applies therefor or not. Names not to be added or stricken out except as provided. R. S., c. 4, § 5. See §§ 65, 71.

SEC. 6. When a person of foreign birth exhibits papers of naturalization, issued to him in due form by a court having jurisdiction, to the selectmen of his town, if satisfied of their genuineness, and that such person is entitled to vote, they shall approve such papers by a written indorsement thereon, with the date thereof, signed by one of them; register in a book kept for that purpose the name of the person, the date of the papers, the date of approval, and the name of the court by which they were issued; cause the name of such person to be entered on the list of voters; and continue his name on the successive lists so long as he continues to reside there and is in other respects qualified to vote. If they are of opinion, that such papers are not genuine, or were not issued to the person presenting them, or that he is not for other cause a legal voter, they shall not approve them or perform the other acts required; but he shall not, by their refusal to approve his papers, or to enter his name, be deprived of his right to vote, upon satisfactory proof of it. Names may be added at regular sessions on evidence. Selectmen, duties respecting papers of naturalization. R. S., c. 4, § 6. Their indorsement and registry.

SEC. 7. In all towns, cities not included, having one thousand or more registered voters, the municipal officers thereof shall receive applications of persons claiming a right to vote, on the three secular days next preceding the day of election, and no application shall be received after the hour of five of the clock in the afternoon on the secular day next preceding said day of election; and no name shall be added to the list of voters on the day In towns having 1,000 or more voters, when application may be made to selectmen for registration. R. S., c. 4, § 7. What changes in

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list of voters may be made on election day.

1878, c. 62.

Between 500 and 1,000 voters. R. S., c. 4, § 8. 1873, c. 136.

Under 500 voters. R. S., c. 4, § 9.

Notice of sessions. R. S., c. 4, § 10. 3 Me., 309.

Lists of voters. R. S., c. 4, § 11. 3 Me., 298. See §§ 62, 71.

Selectmen's sessions to correct lists to be held on March election day or the day preceding. R. S., c. 4, § 12.

Check list to be kept for choice of town officers. R. S., c. 4, § 13. See § 26.

Penalty if clerk or moderator neglects or

of election, by certificate or otherwise, except such as were upon the list of the previous year, and have been inadvertently omitted by the selectmen; and no change shall be made in names except to correct clerical errors therein.

SEC. 8. In every town containing more than five hundred and less than one thousand voters, the selectmen shall be in open session on one or more secular days next preceding such election, for the purpose aforesaid, and on the day of election they shall be in session and proceed as is provided in section nine.

SEC. 9. In every town containing less than five hundred legal voters, the selectmen shall be in session on the day of any such election to receive and decide on such applications, at some convenient place, for so long a time immediately preceding the opening of the polls, as they think necessary, and shall hear and determine any such application at any time before the polls are closed.

SEC. 10. The selectmen shall order notice of the time and place of all their sessions required or authorized in the three preceding sections, to be given in the warrant for calling the town meetings.

SEC. 11. The selectmen shall make out a correct and alphabetical list of the inhabitants in their towns qualified to vote in the choice of town officers, and deposit it in the office of the town clerk, and post up a copy thereof in one or more public places in such town, on or before the twentieth day of February annually.

SEC. 12. They shall be in session at some convenient time and place [to be] by them notified in the warrant for calling the meeting in such town, on the secular day next preceding the day of annual election of town officers in the month of March, or on the morning of the day of election, to hear and decide upon the applications of persons claiming to have their names entered upon said list; and such session, when held on a secular day preceding the day of election, shall continue at least three hours, and when held on the day of election, shall continue until the election of town officers required by law to be elected by ballot, shall have been completed.

SEC. 13. The town clerk shall have the list of voters provided for by the eleventh and twelfth sections, at every town meeting held for the choice of town officers required by law to be chosen by ballot, and it shall be kept and used as a check list at the polls by said clerk or moderator at such meeting, in the same manner, as is prescribed for selectmen or assessors by section twenty-five; if it shall be demanded by one-third of the voters present.

SEC. 14. If the town clerk or moderator presiding at such meeting willfully neglects or refuses to comply with the requirements of the preceding section, he shall forfeit not less than fifty

nor more than one hundred dollars, to be recovered in an action of debt in the name and for the use of the town where the offense is committed, to be commenced and prosecuted to final judgment by the treasurer at the request of any legal voter in said town.

SEC. 15. The aldermen and assessors of the cities shall prepare lists of the qualified voters in the wards thereof for the elections of governor, representatives to congress, and electors of president and vice president, and for the annual city elections, in the same manner as selectmen and assessors are required to prepare them for towns, the aldermen performing the duties of selectmen; and the wardens shall be governed by said lists.

SEC. 16. In all cities having more than one thousand legal voters therein, it shall be the duty of the aldermen thereof to post up in some public place in each ward, a true printed or written list of the legal voters resident in said ward, at least seven days previous to the day of any election. No qualified elector who has removed his residence from one ward to another in any city within the sixty days next preceding any election, shall vote at such election in the ward to which he has removed, but his name may be placed on the check list of the ward from which he has removed, and he may vote therein.

NOTIFYING MEETINGS, PROCEEDINGS AT ELECTIONS, AND RETURNS.

SEC. 17. The selectmen of every town, by their warrant, shall cause the inhabitants thereof, qualified according to the constitution, to be notified and warned seven days at least before the second Monday of September biennially, to meet at some suitable place designated in said warrant to give in their votes for governor, senators, and representatives, as the constitution requires; and such meeting shall be warned in the manner legally established for warning other town meetings therein.

SEC. 18. No such meeting shall be opened before ten o'clock in the forenoon on the day of the election, unless the number of voters in such town exceeds five hundred; if it does, an earlier and suitable time in the day may be appointed by the selectmen. In all elections for the choice of state officers and of electors of president and vice president of the United States, in towns and plantations having more than five hundred and less than five thousand inhabitants, if the time is not otherwise fixed by law, the polls shall be kept open until five o'clock in the afternoon and then be closed.

SEC. 19. The selectmen or other officers, authorized and required by the constitution and laws to preside at any such meeting, shall have all the powers of moderators of town meetings, as

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refuses.
R.S., c. 4, § 14.
See §§ 28, 71.

These provisions applicable to cities.
R.S., c. 4, § 15.
See §§ 47, 48.

Ward lists of voters to be posted in cities having more than 1,000 voters.
R.S., c. 4, § 16.
1880, c. 169.
Voting in wards regulated.

Call of meeting for election of state officers.
R.S., c. 4, § 17.
1880, c. 239, § 12.

Meeting, when opened.
R.S., c. 4, § 18.

Polls in certain towns to be kept open until 5 P. M.

Officers presiding have powers of moderator.
R.S., c. 4, § 19.

CHAP. 4. provided in chapter three; and they shall refuse the vote of any person not qualified to vote.

Selectmen absent, others may be chosen pro tem.
R.S., c. 4, § 20.
70 Me., 565.

SEC. 20. If a majority of the selectmen *is* [are] absent from any such meeting duly warned, or being present, neglect or refuse to act as such and to do all the duties required of them, the voters at such meeting may choose so many selectmen pro tempore, as are necessary to constitute or to complete the number competent to do the duties.

At such choice, who shall preside.
R.S., c. 4, § 21.

SEC. 21. During the choice of such selectmen pro tempore any selectman present may act as moderator; if no selectmen are present, or if those present neglect or refuse to act as such, the town clerk shall preside; and the person so acting or presiding shall have all the powers and discharge the duties of moderator.

Duties and powers of selectmen pro tempore.
R.S., c. 4, § 22.

SEC. 22. The selectmen pro tempore accepting the trust, shall be sworn faithfully to discharge the duties of the said office, so far as relates to such meeting and election; and in making a record and return of the votes, as the constitution or laws require, and in all matters incidental to the trust, shall have the powers of permanent selectmen, and be subject to the same duties and liabilities.

What votes shall be on one list.
R.S., c. 4, § 23.

SEC. 23. At every meeting for the choice of governor, senators, representatives, and other public officers requiring the like qualifications in the electors, the selectmen or other officer presiding shall require the electors to give in their votes for the officer or officers to be chosen, on one list or ballot, or so many of such officers, as the voter determines to vote for; designating the intended office of each person voted for.

In case of division of a town, electors may vote where annexed, if within their original district.
R.S., c. 4, § 24.

SEC. 24. In all cases where any portion of territory has been or may be set off from one town and annexed to another, the inhabitants of the territory so set off, otherwise qualified, may vote for representative to congress, senators or representative to the state legislature, in the town to which they are annexed, if said town is within the limits of the congressional, senatorial or representative district, as the case may be, to which they previously belonged. And if the town to which they are annexed lies in a congressional, senatorial, or representative district other than the one to which they previously belonged, such inhabitants shall have the right to vote for representative to congress, senators or representative to the state legislature, as the case may be, in the town from which they were set off, until the next congressional, senatorial or representative apportionment shall have been made.

If not, then in the town whence set off.

Check list required. Rules prescribed.
R.S., c. 4, § 25.
See §§ 63, 71.

SEC. 25. The selectmen or other officers presiding at any election shall keep and use the check list herein required at the polls during the election of any such officers, and have and use suitable ballot boxes to be furnished at the expense of the town, and no votes shall be received unless delivered by the voter in person, nor

until the presiding officer or officers have had opportunity to be satisfied of his identity and shall find his name on the list and mark it and ascertain that his vote is single, nor shall more than one ballot box be used for receiving votes [for candidates] at any election at any one time.

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Only one ballot box for candidates allowed.

SEC. 26. The clerks of towns shall preserve the check lists used at the September elections, for one year thereafter without alteration, and shall furnish to any person an exact and certified copy thereof within twenty days after demand and the payment or tender of the legal charges therefor, under the penalty provided in section fifty-nine.

Town clerks to preserve check lists and to furnish certified copies.
R.S., c. 4, § 26.
See § 13.

SEC. 27. The ballot boxes used at elections shall be covered at the top with only a slide opening, and such slide shall not be opened till the name of the person offering his vote is found and checked on the list, and then shall be shut until another voter presents himself, and his name is found and checked; and whenever any constitutional amendment is submitted to the people for adoption, a ballot box shall be provided at every poll or voting place in the state as at other elections, in which the ballots or votes for or against every such proposed amendment shall be deposited separately from all other ballots or votes. And if the presiding officer or officers do not comply with these requirements, they shall be subject to the penalties provided in the preceding section.

Ballot boxes how constructed and used.
R.S., c. 4, § 27.
Votes, how received.

Method of voting for constitutional amendments.
1880, c. 248.

Officers, duties of.

SEC. 28. Any penalty provided *for* in this chapter, if the treasurer refuses or neglects for ten days after written request of any voter to commence a suit therefor, may be recovered by said voter in a suit in his own name, to the same uses as if recovered by said treasurer.

Penalties, how recovered.
R.S., c. 4, § 28.

SEC. 29. No ballot shall be received at any election of state or town officers, unless in writing or printing upon clean white paper without any distinguishing mark or figures thereon, besides the name[s] of the person[s] voted for and the offices to be filled, but no vote shall be rejected on this account after it is received into the ballot box.

Votes to be on white paper without marks or figures.
R.S., c. 4, § 29.
See §§ 63, 71.
54 Me., 604.
70 Me., 566.

SEC. 30. When at a town meeting held for the election of representatives to the *state* legislature, in a town not classed with other towns as a representative district, by reason of two or more persons having an equal number of votes, a choice is not effected of any or all the representatives to which the town is entitled, the meeting shall be adjourned to the same day of the week following, and to the same hour and place at which the first meeting was called; and at such adjourned meeting, the voters shall give in their votes for so many representatives as are necessary to make up the number to which said town is entitled; and like adjournments shall be had until the full number is elected.

In case of no choice of representatives in an unclassified town, meeting to be adjourned one week, and from week to week.
R.S., c. 4, § 30.

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Meetings for choice of certain officers, and to determine certain questions.

R.S., c. 4, § 31.

Result of any election by ballot, how determined. 1878, c. 2.

No ineligible person shall be declared elected, but his votes are to be counted to determine result.

Officers elected by plurality vote.

See Constitution, art. iv, part 1, § 5, part 2, § 4; art. vi, § 7; art. ix, § 10. 71 Me., 373.

—proceedings in case of tie vote.

Officers elected by majority vote.

—proceedings in case of tie vote.

Governor to order new election, if no eligible person is chosen.

Governor, &c., not to determine eligibility of legislators.

Governor to issue proclamation for election to fill con-

SEC. 31. All town meetings required to be held for the election of county treasurer, of register of deeds, or of representatives to congress, or of electors of president and vice president of the United States, or for the determination of questions expressly submitted to the people by the legislature, as to calling, notifying and conducting them shall be subject to the regulations made in this chapter for the election of governor, senators, and representatives, unless otherwise provided by law.

SEC. 32. In order to determine the result of any election by ballot, the number of persons who voted at such election shall first be ascertained by counting the whole number of separate ballots given in, which shall be distinctly stated, recorded, and returned. No person ineligible to the office shall be declared elected; but votes cast for such person shall be counted, to determine whether any person has received the necessary number of all the votes cast. In case of representatives to congress and to [members of] the state legislature, registers of deeds, county and state officers, except where a different rule is prescribed in the constitution, the person or persons, not exceeding the number to be voted for at any one time for any such office, having the highest number of votes given at such election shall be declared to be elected, and the governor shall issue a certificate thereof. If, by reason of two or more of the persons having the highest number of votes receiving an equal number [of votes], the election of the requisite number of officers cannot be declared without declaring more than the requisite number elected, no one of those having an equal number of votes shall be declared to be elected. In all other cases no person shall be deemed or declared to be elected, who has not received a majority of the whole number of votes counted as aforesaid; and if a number greater than is required to be chosen receive a majority of the whole number of votes so given, the number so required, of those who have the greatest excess in votes over such majority, shall be declared to be elected. If the number to be elected cannot be so completed by reason of any two or more of such persons having received an equal number of votes, the persons having such equal numbers shall be declared not elected. In all cases not otherwise provided for, if no person eligible to the office receives the requisite number of votes to elect him, then the governor shall order a new election; *provided*, however, that nothing contained in this section shall be construed to give the governor and council any authority to determine questions of eligibility in cases of senators and representatives to the legislature.

SEC. 33. Whenever a vacancy shall occur in the representation of this [the] state in the national house of representatives, the governor, in any manner having knowledge [there-]of such vacancy, shall issue his proclamation for an election to fill such vacancy [the

same]. *In case* [If] congress is in session when such vacancy occurs, *this* [the] proclamation shall be issued forthwith, *and in case* [but if] congress is not in session when such vacancy occurs, such proclamation shall issue in season to secure representation at the next called or regular session of congress.

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gressional
vacancy.
1881, c. 87, § 1.

SEC. 34. *It shall be the duty of* the clerk of each town, within twenty-four hours after the close of the polls, *to* [shall] deposit the returns of the votes cast at such special election, post paid, directed to the secretary of state, to be transmitted by mail. The governor and council shall meet seven days after such election, and open and canvass such returns, and declare the result. The governor and council shall receive certified copies of the record of any town in case the return from such town is lost, or is not received by the secretary of state. The governor shall immediately issue a certificate of election to such person as is thus declared to have received a plurality of votes.

Clerks of
towns to
mail returns
to secretary
of state.
1881, c. 87, § 2.

Canvass of
returns, de-
claration of
result and is-
sue of certifi-
cate of elec-
tion.

SEC. 35. The clerk of each town shall deliver or cause to be delivered at the office of the secretary of state, the returns of votes given in his town, for governor, senators, representatives to the legislature, representatives to congress, electors of president and vice president of the United States, and for county officers, within thirty days next succeeding any meeting for their election, or shall deposit them, post paid, in some post office, directed to the secretary of state, within fourteen days after such meeting, to be transmitted by mail; and shall also forward to such office, as soon as practicable, a statement attested by him of the number of votes for said several officers, given at such election in his town, which shall be opened and filed by the secretary, and kept for the examination of the public.

Clerk to
transmit
returns of
votes to se-
cretary of
state.
R.S., c. 4, § 33.
64 Me., 598.

SEC. 36. If any such return is not received by the secretary of state within thirty days next after such meeting, he shall forthwith notify the county attorney of the county in which such town is situated, who shall give immediate notice thereof to the clerk of such town, and unless he receives satisfactory evidence that said clerk has complied with the requirements of the preceding section, he shall prosecute for the penalty hereinafter provided.

County at-
torney, to be
notified if
return is not
received.
His duty.
R.S., c. 4, § 34.

SEC. 37. When any such original return is in any way lost or destroyed, the selectmen and clerk of such town, on receiving information of such loss or destruction, shall forthwith cause a copy of the record of the meeting at which such vote was given, to be made with their certificate upon the same sheet, that it is a true copy of the record, that it truly exhibits the names of all persons voted for for the offices designated, and the number of votes given for each at such meeting, and that said copy contains all the facts stated in the original return.

Loss of re-
turns to be
supplied by
copy of re-
cord.
R.S., c. 4, § 35.
See §§ 66, 71.

SEC. 38. The selectmen and town clerk, who were present at Oaths to be

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made to
copy.
R.S., c. 4, § 36.
See §§ 68, 69,
72.

the meeting and signed the original return, shall sign the certificate mentioned in the preceding section, designating their office against their names as in the original return, and make oath that said copy and certificate are true, before some justice of the peace of the county, who shall make certificate of such oath on the same paper.

Certificates
how sealed
and re-
turned.
R.S., c. 4, § 37.
See §§ 67, 68,
71.

SEC. 39. Such copy and certificates shall then be sealed up, and directed to the secretary of state, with the nature of the contents written on the outside; and the clerk of such town shall cause the same to be delivered into the office of the secretary of state, as soon as may be.

Vacancies
how filled in
towns not
classed for
representa-
tives.
R.S., c. 4, § 38.
See §§ 46, 49,
70 Me., 560,
571.

SEC. 40. When the selectmen of any town not classed with others as a representative district, by any means have knowledge that the seat of a representative thereof has been vacated by death, resignation, or otherwise, they shall forthwith issue their warrant, giving at least seven days' notice, for a meeting of the electors of said town to fill such vacancy; and at such meeting the like proceedings shall be had, as at any meeting held on the second Monday in September for the like purpose.

ELECTIONS IN CITIES.

Electors in
cities to meet
in wards.
R.S., c. 4, § 39.

SEC. 41. For all the purposes mentioned in sections seventeen and thirty-one, the inhabitants of cities shall meet as the constitution requires, in ward meetings, to be notified and warned, as town meetings for similar purposes are. The warden shall preside; the clerk shall make such record as the constitution requires; and the city constables shall preserve order.

Warden to
preside.

Warden pro-
tempore may
be chosen.
R.S., c. 4, § 40.

SEC. 42. If the warden is absent from any such meeting, or refuses or neglects to preside, a warden pro tempore shall be chosen, and during such choice the ward clerk shall preside; and the warden pro tempore accepting the trust, shall be duly sworn, and have the power and perform the duties of warden of such meeting, and [shall] be liable to like penalties.

Portland is-
lands consti-
tute two
wards for
certain pur-
poses.
1879, c. 97.
First ward.

SEC. 43. The several islands within the city of Portland, shall so far constitute two separate wards as to entitle the legal voters of each of said wards to choose a warden, ward clerk and one constable, who shall be residents *on* [of] said islands and of their respective wards. The first of said wards shall comprise Long Island, Crotch Island, Hope Island, Jewell's Island and Little Chebeague Island, or such parts of said islands as are within the city of Portland, and the ward meetings of said first ward shall be *holden* [held] on Long Island. The second of said wards shall comprise the remaining islands within the city of Portland, and the ward meetings of said second ward shall be held on Peak's Island. The qualified electors of each of said wards may meet as provided in section forty-one, and also for the choice of city officers, at

Second ward.

the place designated, and may, on the day of election vote, for all officers named in the warrant calling the meeting.

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SEC. 44. The warden thereof shall preside impartially at such meetings, receive the votes of all the qualified electors present, sort, count, and declare them in open meeting and in the presence of the clerk, who shall make a list of the persons voted for with the number of votes for each person against his name, and the offices respectively, and in open ward meeting and in the presence of the warden, shall make a fair record thereof; a fair copy of this list shall be attested by the warden and clerk, sealed up in open meeting, and delivered to the clerk of ward number one in said Portland within eighteen hours after closing the polls, and the votes thus thrown shall be deemed as thrown in and belonging to the last mentioned ward.

Proceedings at such meetings.
R.S., c. 4, § 42.

How the votes shall be returned.

SEC. 45. In voting for representatives to the state legislature in the wards of a city, the names shall be on the same ballot with the other officers to be chosen at the meeting by voters of like qualifications, unless the board of aldermen in their warrant notifying the meeting require a separate ballot or ballots, which they may do.

In cities, names of representatives to be on same ballots as other officers.
R.S., c. 4, § 43.
56 Me., 514.
If no choice, new meetings.
R.S., c. 4, § 44.

SEC. 46. When a choice of any such representative is not effected, the aldermen shall call new meetings of the wards for the purpose, to be held at the same time, within two weeks after any former meeting; and the like proceedings shall be had at such meetings, as at the first, until a choice is effected; and when the aldermen of any city by any means have knowledge that the seat of a representative therein has been vacated by death, resignation, or otherwise, they shall call meetings of the wards for the purpose of filling such vacancy; and like proceedings shall be had at such meetings as at other meetings for the election of representatives.

Vacancies, how filled.
See §§ 40, 49.
70 Me., 560,
571.

SEC. 47. In cities containing more than ten thousand inhabitants, the aldermen shall be in open session on each of not less than four secular days next preceding any day of election when a list of voters is required, at some convenient place, to receive evidence of the qualifications of voters whose names are not on the list; and on satisfactory evidence produced at such session, they shall enter the names of the persons qualified on the list for the proper ward; and for said purposes said aldermen shall be in session in the forenoon from nine to twelve o'clock, and from two to five o'clock in the afternoon on each of said days; and in cities containing less than ten thousand inhabitants the aldermen shall be in open session on each of not less than three secular days, for the purposes provided in this section. And no application shall be received after the hour of five o'clock [in the] afternoon, on the secular day next preceding said day of election, and no names shall be added to the lists of voters on the day of election by certificate or otherwise.

Aldermen of cities of more than 10,000 inhabitants to be in session four days to correct voting lists.
1878, c. 73.

In smaller cities three days.

No names to be added on election day.
R.S., c. 4, § 45.

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Three aldermen a quorum. R.S., c. 4, § 46. Notice of sessions. Polls close at four.

SEC. 48. For the purposes of the preceding section, three aldermen shall be a quorum. Notice of the times and places of all sessions, required by the preceding section, shall be given in the warrant for calling the ward meetings. In all elections in cities, the polls shall be open until four o'clock [in the] afternoon, and then be closed.

REPRESENTATIVE DISTRICTS.

Vacancies how filled. R.S., c. 4, § 47. See §§ 40, 46, 70 Me., 560, 571.

SEC. 49. When the selectmen of the oldest town in a district are duly notified or otherwise satisfied, that at the last meeting of the district for the election of a representative no choice was effected, or that the seat of their representative has been vacated, they shall, as soon as may be, leaving a convenient time for calling meetings in the several towns, appoint a day of election to fill such vacancy, and notify the selectmen of the other towns accordingly.

Same subject. R.S., c. 4, § 48.

SEC. 50. The selectmen of the several towns shall call meetings upon the day appointed, and proceedings shall then be had, as required by the constitution and laws for the election of representatives on the second Monday of September.

CONTESTED ELECTIONS.

Petition of contestant, when to be presented. 1875, c. 9, § 2.

SEC. 51. When any person intends to contest, before the house of representatives, the right of any [other] person to his seat therein, he shall present his petition to said house within three days after the organization thereof, stating the grounds upon which he proposes to contest the seat of the person claiming to hold the same. Depositions may be taken in the manner authorized by *the provisions of* chapter one hundred and seven, in cases of contested senatorial elections.

Depositions, how taken.

Notice by contestant, how and when served. 1875, c. 9, § 1.

SEC. 52. Notice of intention to contest the right of any person claiming to be elected to *a seat in* the house of representatives, with a statement of the reasons for so doing, *may* [shall] be served on such person by the contestant at any time subsequent to the election, and *shall be* at least fifteen days prior to the organization of *said* [the] house; and all testimony deemed necessary by either party shall be by depositions taken in accordance with the statute or by parol evidence, and presented to said body within three days from the commencement of the session; *and in all cases where* [if] this law is not strictly complied with, except in extreme cases where injustice would be done if a continuance was not allowed, the party neglecting shall be denied a postponement, and the committee on elections shall proceed to determine *such cases* [the case] by the testimony before them.

Testimony, how taken and presented.

Neglecting party denied postponement.

Claimant of county office

SEC. 53. Any person *who shall claim* claiming to be *lawfully* elected

to any county office, or to the office of county attorney within this state, may commence a suit in the nature of a proceeding in equity against the person holding or claiming to hold such office, or who holds a certificate of his election to such office from the governor and council, or who has been declared elected thereto by the governor and council, or who has been notified of such election by the secretary of state, to be commenced by petition, returnable before any justice of the supreme judicial court, in term time or vacation, in the county where either of the parties resides, or where the duties of such office are to be performed, and said supreme judicial court shall have jurisdiction thereof.

SEC. 54. The petition of the claimant shall state the names and residences of the several parties, and the facts upon which he relies to maintain his suit, and shall be signed by him and verified by his oath. Such petition shall be filed in the office of the clerk of courts in the county where it is returnable, and the time of hearing thereon shall be appointed by said justice, and indorsed upon said petition. Notice of pendency of said suit, and the time and place of hearing upon said petition shall be given the adverse party, by giving him in hand, or leaving at his last and usual place of abode, a copy of said petition and order of the court thereon, or in such other manner as the court shall direct, and such notice shall be given at least seven days before such hearing. The parties, or their counsel, shall be heard upon written or oral testimony, according to the practice in like procedure, and in such manner as the justice shall direct; and if it appears upon such trial or hearing that the petitioner has been lawfully elected, and is entitled by law to the office claimed by him, or such adverse party shall fail to appear, such justice shall render judgment in favor of such petitioner, if he is found, upon hearing, to be entitled thereto.

SEC. 55. In all cases either party may, within ten days after the rendition of said judgment, enter an appeal therefrom in the office of the clerk in the county where said judgment is rendered, which appeal shall briefly set forth the reasons therefor, and an attested copy of said appeal shall be served upon the appellee or his attorney within ten days after the same has been filed, in such manner as the justice shall order. The party taking such appeal shall cause copies of the petition, pleadings, findings, and testimony upon which such judgment is rendered, approved by the justice before whom the hearing is had, to be printed and transmitted to the chief justice within twenty days after such appeal is taken, together with written argument thereon. A copy of such argument shall, within said twenty days, be served upon the adverse party, or his attorney, who may forward within ten days

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may bring suit in equity. 1880, c. 198, § 1. 71 Me., 365, 382.

How commenced and where returnable.

Petition of claimant to be filed in clerk of courts' office. 1880, c. 198, § 2.

Notice to be given to adverse party.

Parties to be heard as the justice shall direct.

When judgment shall be rendered.

Appeal may be entered within ten days by either party. 1880, c. 198, § 3.

Proceedings.

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thereafter an argument in reply, and thereupon the justices of said court shall consider said cause immediately, and decide thereon and transmit their decision to the clerk of the county where the suit is pending, and final judgment shall be entered accordingly.

Court may issue order where final judgment has been rendered. 1880, c. 198, § 4.

—enforcement.

The prevailing party shall enter upon duties of office.

—shall recover costs. 1880, c. 198, § 5.

Electors on unincorporated islands and places, may vote in adjacent towns by furnishing lists of polls and estates. R.S., c. 4, § 50. See constitution, art. 4, part 2, § 3. Tax to be assessed. Electors assessed may vote.

Penalty for neglect or misfeasance of selectmen or other officers. R.S., c. 4, § 51. 10 Me., 111.

SEC. 56. In all cases where final judgment has been rendered, any justice of said court may issue an order to the party unlawfully claiming or holding said office, concerning which the judgment of the court has been given, commanding him to yield up to the officer who has been determined to be lawfully entitled thereto, the said office, and all papers, records, moneys and property connected therewith or belonging thereto, and shall have power to enforce said order by fine or imprisonment, or both, and thereupon said party in whose favor such judgment is rendered, shall be qualified and enter upon the duties of such office, and hold the same until the expiration of the term for which he has been elected.

SEC. 57. The prevailing party shall recover costs, and double or treble costs may be awarded in the discretion of the justice.

VOTERS IN UNINCORPORATED PLACES AND ON ISLANDS.

SEC. 58. All qualified electors living on islands adjacent to the main land along the coast of this state and within the jurisdiction thereof, but not incorporated with any town, and all such electors living in other unorganized places in this state may furnish lists of their polls and estates to the assessors of any adjacent town, on or before the first day of April annually, and said assessors shall assess state and county taxes upon all such persons, and they shall be collected in the same manner and by the same officers as if such electors were inhabitants of such town. And such electors so presenting their polls and estates shall be allowed to vote in such town in all elections for governor, senators, representatives and county officers.

PENAL PROVISIONS AND REGULATIONS AFFECTING PURITY OF ELECTIONS.

SEC. 59. If any selectman, or other town, city, or plantation officer, or any such officer chosen pro tempore, willfully neglects or refuses to perform any of the duties required of him, or willfully does, authorizes, or permits to be done, any thing prohibited by the constitution or by the provisions of this chapter, he shall for each offence, forfeit not less than fifty, nor more than five hundred dollars, and be imprisoned in jail not more than nine, nor less than three months, except where otherwise expressly provided in this chapter.

SEC. 60. If the aldermen of cities, selectmen of towns, or assessors of plantations neglect to issue their warrant as required by law for a meeting for the choice of state or county officers, representatives to the legislature, or to congress, or of electors of president and vice president of the United States, they shall each forfeit fifty dollars to their city, town, or plantation, to be recovered in action of debt by the treasurer thereof, or by any citizen thereof when said treasurer is a member of the delinquent board.

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Penalty for neglect to issue warrants for state or national elections.
R.S., c. 4, § 52.
See § 71.

How recovered, and by whom.

SEC. 61. If any constable or other person legally required to summon the voters of a city, town, or plantation to assemble at any meeting for the choice of any officers mentioned in the preceding section, neglect to do so, or to make due return of the warrant therefor, he shall forfeit twenty-five dollars to his city, town, or plantation for each offence, to be recovered as provided in the preceding section; but if he willfully neglects or refuses to do so, he shall forfeit not less than fifty, nor more than two hundred dollars, half to the state and half to the prosecutor, to be recovered by indictment.

Penalty for neglect of constable to summon voters.
R.S., c. 4, § 53.
See § 71.

—for willful neglect to be recovered by indictment.

SEC. 62. If the selectmen of a town or assessors of a plantation willfully neglect to deposit a list of the voters with the town or plantation clerk, and to post up such lists, as are hereinbefore required, they shall each forfeit not less than fifty, nor more than one hundred dollars; and for each day's neglect after the twentieth day of August, and until the election then next ensuing, they shall each forfeit thirty dollars.

Penalty for neglect of selectmen to deposit and post lists.
R.S., c. 4, § 54.

SEC. 63. If such selectmen or assessors willfully neglect or refuse to keep and use a check list, as provided in section twenty-five, or willfully receive any vote prohibited by section twenty-nine, or willfully and fraudulently receive the vote of any person not qualified to be an elector, as provided by the constitution, they shall each forfeit not less than fifty nor more than one hundred dollars.

Penalty for their neglect to keep check lists or to reject illegal votes.
R.S., c. 4, § 55.
See § 71.

SEC. 64. The penalties in the two preceding sections may be recovered in an action of debt, in the name and to the use of the town or plantation, where the offence is committed, to be commenced and prosecuted to final judgment at the request of any voter therein, by the treasurer, unless he is one of the delinquent officers, and in that case, by one of the constables.

Penalties, of §§ 62, 63, how recoverable.
R.S., c. 4, § 56.

SEC. 65. If any municipal officer strikes from the list of voters, after it is prepared and posted, the name of any person residing in the town without the notice and opportunity for hearing provided in section five, he shall forfeit not less than twenty, nor more than one hundred dollars, to be recovered in an action on the case by the person whose name was struck out.

Penalty for municipal officer striking names from list without notice.
R.S., c. 4, § 57.

SEC. 66. If any person wrongfully alters, erases, or mutilates

Altering, erasing, &c.,

CHAP. 4. any name on a list of voters, or fraudulently votes in the name of another, or under an assumed name, he shall forfeit the sum named in the preceding section, half to the use of the prosecutor, and half to the state, and be imprisoned not more than six months in jail.

names on check list, or voting in another's name.
R.S., c. 4, § 58.

Neglect to supply lost return.
R.S., c. 4, § 59.

SEC. 67. If any selectman or other officer of a city, town, or plantation, or any such officer chosen pro tempore, willfully neglects or refuses to perform the duties required by sections thirty-seven, thirty-eight and thirty-nine, on notice of the loss and destruction of any return therein described, he shall forfeit not less than one hundred, nor more than five hundred dollars.

—making false certificate.
R.S., c. 4, § 60.

SEC. 68. Any such selectman or other officer, permanent or pro tempore, who in such case makes a false certificate and makes oath to its truth, shall suffer the punishment provided against the crime of perjury, and be disqualified from holding any office under the constitution and laws of this state for ten years.

—neglect of persons to whom returns are entrusted to deliver them.
R.S., c. 4, § 61.

SEC. 69. If a person, to whom the returns of votes of any city, town, or plantation, for governor, senators, or representatives in congress, are entrusted by the clerk thereof to be forwarded to the office of the secretary of state, willfully neglects to use all proper means for their delivery within the time required, he shall forfeit not less than one hundred, nor more than five hundred dollars, or be imprisoned in jail not less than two, nor more than six months.

Co. att'ys to prosecute for willful negligence in not delivering returns.
R.S., c. 4, § 62.

SEC. 70. Every county attorney, who receives from the secretary of state a certificate that the return of the votes of any town, city, or plantation in his county, for governor, senators, or representatives in congress, has not been duly received at the secretary's office, shall immediately ascertain, so far as he can, by the default of what officer or person such neglect happened, and demand of him, if he finds such default willful or caused by culpable negligence, the sum thereby forfeited; and if it is not immediately paid he shall prosecute such delinquent according to law.

Liability of town officers limited.

SEC. 71. In no case, except as in sections sixty and sixty-one, shall any officer of a city, town or plantation, incur any punishment or penalty, or be liable in damages by reason of his official acts or neglects, unless they are unreasonable, corrupt, or willfully oppressive; but the neglect to prepare the list of voters; to deposit it in the town clerk's office; to post it up, as required herein; to call town, city, or plantation meetings for elections; to cause returns of votes, or copies thereof to be delivered into the office of the secretary of state, as required by the constitution and laws; or to make the records by law required, shall be deemed willful and unreasonable, unless the contrary is shown.

Neglect deemed willful, unless contrary is shown.
R.S., c. 4, § 63.

Punishment for misconduct of elect-

SEC. 72. At any meeting for the election of any public officer, where a list of voters is necessary, if any person willfully votes

before the presiding officer has had opportunity to find his name on said list, or knowing that it is not on it, or willfully gives any false answer or statement to the selectmen or other officers when previously preparing such list, or presiding at such meeting, in order that his name may be entered on such list or his vote received; or casts more than one vote at one balloting; or is disorderly at such meeting, he shall forfeit, for each offence, not exceeding one hundred, nor less than ten dollars.

SEC. 73. If any officer of the militia parades his men, or exercises any military command on a day of election of a public officer, as described in section one hundred and two of chapter three hundred and seven of the public laws of eighteen hundred and sixty-five, and not thereby excepted, or except in time of war or public danger, he shall for each offence forfeit not less than ten, nor more than three hundred dollars.

SEC. 74. The penalties, provided in the two preceding sections, may be recovered by indictment, half to the use of the state, and half to the use of the prosecutor.

SEC. 75. If any person by bribery, menace or willful falsehood, or other corrupt means, directly or indirectly attempts to influence any voter of *this state* in giving his vote or ballot, or to induce him to withhold it, or disturbs or hinders him in the free exercise of his right of suffrage at any election held under the provisions of the constitution or of this chapter, or if any person shall receive or offer to receive a bribe for his vote as aforesaid, he shall be fined not more than five hundred dollars, or imprisoned not more than one year, and be ineligible to any office in *this state* for ten years.

SEC. 76. If a person, at an election of state and county or municipal officers, or of electors of president and vice president, knowingly votes in any city, town, or plantation, where he has no legal right to vote, he shall be punished by imprisonment in the county jail not less than three months, nor more than one year.

SEC. 77. No person shall make any bet or wager upon the result of any election of persons to be voted for in *this* [the] state for any office or place, in money or in any kind of property, real or personal, under penalty of forfeiting the money or property so bet or wagered, to the *city, town or plantation* in which he resides, or if he does not reside in *this* [the] state, then to the *city, town or plantation* in which the bet or wager is made, to be recovered in an action on the case.

SEC. 78. The mayor of the city, or the treasurer of the town or plantation entitled to such forfeiture shall forthwith proceed to sue for and recover it, as soon as they have proper evidence of such betting or wagering.

SEC. 79. Any party to such bet or wager, who has paid over

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ors at elec-
tions.
R.S., c.4, § 64.
56 Me., 513.

Liability of
militia offi-
cers for mili-
tary parades
on election
days.
R.S., c.4, § 65.

Penalties in
§§ 72, 73, how
recovered.
R.S., c.4, § 66.

Punishment
for bribery
and corrup-
tion at elec-
tions.
1881, c. 42.

Punishment
for know-
ingly voting
where not
entitled.
R.S., c.4, § 68.
57 Me., 149.

Betting on
elections
punished.
Wager for-
feited to
town.

How recov-
ered.
R.S., c.4, § 69.
69 Me., 121.

Mayor or
treasurer
to sue.
R.S., c.4, § 70.
70 Me., 496.

Money paid

CHAP. 4. or conveyed to the winning party the money or property so bet or wagered, may recover it, or its value, in an action on the case.
on bet may berecovered. R.S.,c.4, § 71. 68 Me., 531.
Conveyances for such purposes void; forfeit to town. R.S.,c.4, § 72.

SEC. 80. All conveyances, by deed or otherwise, of any interest in real estate, made by reason of any such bet or wager, are absolutely void; the person making them, shall forfeit the full value of the interest so conveyed, to the *city, town or plantation* entitled to the forfeiture for such betting or wagering, to be recovered as aforesaid.

PLANTATIONS.

List of voters prepared, posted and corrected. R.S.,c.4, § 73. 1880, c. 239, § 13.

SEC. 81. The assessors of each plantation shall on or before the eleventh day of August in each year [in] which an election for governor, senators and representatives is held, prepare a list of such inhabitants within its limits, as they judge to be constitutionally qualified to vote in the election of governor, senators and representatives to the legislature; deposit it in the office of the plantation clerk; and post *it up* and correct it in the manner required in case of towns.

State officers, meetings to be called for their choice. R.S.,c.4, § 74. 1880, c. 239, § 14.

SEC. 82. They shall call a meeting of such voters, to be held on the second Monday of September in each year in which such election is held, at some convenient and central place in the plantation, for the election of governor, senators, and representatives in the *state* legislature, by a warrant in due form by them signed, in which the time, place, and purposes of the meeting shall be set forth; and notice shall be given by posting *up* a copy thereof in one or more public places in the plantation at least seven days before the day of meeting. Similar notice shall be given of all meetings for choice of representatives to the legislature, or to congress, of any state and county officers, and of electors of president and vice president.

Votes, how received. R.S.,c.4, § 75.

SEC. 83. Such assessors shall preside impartially at all such meetings, receive the votes of all qualified voters present, sort, count, and declare them in open plantation meeting and in presence of the clerk, who shall form a list of the persons voted for, with the number of votes for each person written out in words against his name, and make a full record thereof in presence of the assessors and in open plantation meeting. The clerk shall make out fair copies of the list of voters so posted *up* as corrected, and of the names of all voters on said list who were actually present and voted at said election, which shall be attested by the assessors and the clerk in open plantation meeting, and he shall cause the record of said votes to be delivered, within the time required by the constitution and the laws, to the proper person appointed to receive them, and [shall cause] the copy of the list of voters and of the names of the persons actually present and voting at the election to be transmitted to the secretary of state with the record of votes aforesaid.

List of votes and voters to be returned by the clerk to the secretary of state.

SEC. 84. The votes so thrown shall be received and allowed for electors of president and vice president of the United States, for governor, senators, and representatives to the legislature, and to congress, and for county officers, the same as votes thrown in any town in said county.

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Votes to be allowed in elections, the same as in towns.
R.S., c. 4, § 76.

SEC. 85. If it does not appear by the return of the list of voters so posted *up*, and of the names of the voters on said list who were actually present and voted at such election, and by the return of its organization duly signed and made to the office of the secretary of state within the time required by law, that the plantation has been duly organized and that the provisions of section eighty-three have been fully complied with, the votes of such plantation shall be rejected, and not counted for any of said officers. The secretary of state shall furnish to the clerks of such plantations suitable blanks for the returns herein required.

Votes to be rejected on failure of plantation to comply with legal provisions.
R.S., c. 4, § 77.

Secretary of state to furnish blanks.

CHOICE OF ELECTORS OF PRESIDENT AND VICE PRESIDENT.

SEC. 86. In each year when the election of president and vice president of the United States is to take place, there shall be chosen from the inhabitants of *this* [the] state, as many electors of president and vice president as *this* [the] state is then entitled to; and on Tuesday next after the first Monday in November of such year, the people of *this state* qualified to vote for senators in *its* [the] legislature, shall assemble in town, plantation, city or ward meeting, to be notified, held, and regulated as prescribed by the constitution and laws for the election of such senators; and each voter shall bring in on a single ballot the names of so many of said electors, as he determines to vote for.

Electors of president and vice president to be chosen.
R.S., c. 4, § 78.

Meetings, when and how called.
All names to be on one ballot.

SEC. 87. The votes shall be sorted, counted, declared, and recorded; and the returns of the number of ballots, and of the votes given for each elector, shall be made as the constitution and laws require respecting the election of such senators, to the secretary of state on or before the second Thursday after such meeting; and on the third Thursday after such meeting, the governor and council shall be in session, and open, examine, and count the returns of votes so made, and the secretary of state shall forthwith send a messenger to every city and town from which a return has not been received at his office; and the governor and council shall again meet on the Thursday next before the first Wednesday in December, and shall examine and count all the votes received from the several cities, towns and plantations, and also the votes of citizens in the military service returned into the secretary's office under the provisions of the law in that behalf; and they shall forthwith send a certificate of his election to each elector who has received the greatest number of all the votes returned to said office, not exceeding the number to be chosen.

Votes how received and returned.
R.S., c. 4, § 79.

Governor and council to count votes.
Secretary to send for delinquent returns.

Governor and council to examine and count votes.

Notice to persons elected.

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Expense of sending for such returns to be paid by state, and added to state tax of delinquent towns.
R.S., c. 4, § 80.

SEC. 88. The expense of each messenger sent as required in the preceding section shall be audited and allowed by the governor and council, and paid out of the state treasury; and unless they think [that] the officers of any delinquent town have fully performed their duties in making the required returns, the amount so paid shall be added to the next state tax assessed on such town; but if the same messenger is sent to two or more towns in the same route, the amount to be paid by each of them, shall be apportioned by the governor and council according to their relative distances and the expense of travelling.

In case of no choice of majority of electors, governor to assemble legislature.
R.S., c. 4, § 81.

SEC. 89. If it appears on such examination, that there has not been a choice of a majority of the whole number of electors, the governor, by proclamation, shall call the legislature together forthwith; and the legislature by joint ballot of the senators and representatives assembled in one room shall choose as many electors, as are necessary to complete the number to which *this* [the] state is then entitled.

Meeting of electors.

SEC. 90. The electors so chosen shall convene in the senate chamber at Augusta, on Tuesday preceding the first Wednesday of December next after their election, at two *of the* [o']clock in the afternoon; and if any elector so chosen, *by reason of death or for any other cause*, is not present, the electors then present, by a majority of votes, shall forthwith elect the requisite number of persons suitably qualified to supply such deficiency.

Vacancies, how filled.
R.S., c. 4, § 82.

Their proceedings.
R.S., c. 4, § 83.

SEC. 91. Said electors, on said first Wednesday of December, shall vote by ballot for one person for president, and one person for vice president of the United States; one of whom, at least, shall not be an inhabitant of *this* [the] state; they shall name in their ballots the person voted for as president, and in distinct ballots the person voted for as vice president; they shall make and subscribe three certificates of all the votes by them given, each of which shall contain two distinct lists, one of the votes given for president, and the other of the votes given for vice president; they shall seal them up and certify on each certificate, that a list of votes of the State of Maine for president and vice president of the United States is contained therein. They or a majority of them shall, under their hands, appoint a person to take charge of one of said certificates, and deliver it at the seat of government of the United States, to the president of the senate of the United States, before the first Wednesday of January then next; they shall forthwith forward by the post-office, another of said certificates, directed to the president of the same senate, at the same seat of government; and they shall forthwith cause the other certificate to be delivered to the judge of the district court of the United States for the district of Maine.

SEC. 92. The electors shall receive such compensation for their travel and attendance as the members of the legislature.

SEC. 93. The secretary of state shall procure blank returns of the proper form for such cities, towns, and plantations, and furnish them to the several clerks thereof at least thirty days before the day for the election of electors as aforesaid.

SEC. 94. All laws in force in relation to the duties of city, town, and plantation officers, and of voters in the election of governor, senators, and representatives to the legislature, and to the penalties incurred for their violation, shall, as far as applicable, apply and be in force in regard to the meetings to be held for the election of such electors, and to the returns thereof to be made.

SOLDIERS AUTHORIZED TO VOTE.

SEC. 95. All citizens of this state absent therefrom in the military service of the United States or of this state, and not in the regular army of the United States, shall be allowed to vote for electors of president and vice president of the United States in all elections of those officers.

SEC. 96. On the day of election a poll shall be opened at every place without this state where a regiment, battalion, battery, company, or detachment of not less than twenty soldiers from the State of Maine, may be found or stationed, and every citizen of said state, of the age of twenty-one years, in such military service, shall be entitled to vote as aforesaid; and he shall be considered as voting in the city, town, plantation and county in this state where he resided when he entered the service. The vote shall be taken by regiments, when it can conveniently be done; when not so convenient, any detachment or part of a regiment not less than twenty in number, and any battery or part thereof, numbering twenty or more, shall be entitled to vote wherever they may be. The three ranking officers of such regiment, battalion, battery, company or part of either, as the case may be, acting as such on the day of election, shall be supervisors of elections. If no officers, then three non-commissioned officers according to their seniority, shall be such supervisors. If any officer or non-commissioned officer shall neglect or refuse to act, the next in rank shall take his place. In case there are no officers or non-commissioned officers present, or if they, or either of them, refuse to act, the electors present, not less than twenty, may choose by written ballot enough of their own number, not exceeding three, to fill vacancies, and the persons so chosen shall be supervisors. All supervisors shall be first sworn to support the constitution of the United States and of this state, and faithfully and impartially to perform the duties of supervisors of elections. Each is authorized to administer the

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Compensation.
R.S., c. 4, § 84.
Sec'y to furnish town clerks with blanks.
R.S., c. 4, § 85.
Town officers to proceed as in other meetings.
R.S., c. 4, § 86.

Citizens absent in military service (if not in regular army) may vote for president.
R.S., c. 4, § 87.

Polls to be opened where soldiers may be found, &c., out of the state, &c.
R.S., c. 4, § 88.

Vote, how taken.

Who shall act as supervisors.

Supervisors shall be sworn.

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necessary oath to the others; and certificates thereof shall be annexed to the lists of votes by them to be made and returned into the office of the secretary of this state as hereinafter provided. The polls shall be opened and closed at such hours as the supervisors, or a majority of them shall direct; *provided however*, that due notice and sufficient time shall be given for all voters in the regiment, battalion, battery, detachment, company, or part of either, as the case may be, to vote.

Proviso.

Where certain officers may vote.
R.S., c. 4, § 89.

SEC. 97. Regimental and field officers shall be entitled to vote with their respective commands. When not in actual command, such officers, and also all general and staff officers, and all surgeons, assistant surgeons, and chaplains, shall be entitled to vote at any place where polls are opened.

Supervisors shall prepare ballot boxes.
R.S., c. 4, § 90.
Ballots how prepared.

SEC. 98. The supervisors of elections shall prepare a ballot-box or other suitable receptacle for the ballots. Upon one side of every ballot shall be printed or written the name of the county and also of the city, town or plantation of this state in which is the residence of the person proposing to vote. Upon the other side shall be the names of so many electors for president and vice president of the United States as such person may determine to vote for. And before receiving any vote, the supervisors, or a majority of them, must be satisfied of the age and citizenship of the person claiming to vote, and that he has in fact a residence in the city, town, or plantation, and county which are printed or written on the vote offered by him.

Qualification of voters.

If challenged, voter may be put upon oath by supervisors.
R.S., c. 4, § 91.

SEC. 99. If his right to vote is challenged, they may require him to make true answers, upon oath, to all interrogatories touching his age, citizenship, residence, and right to vote, and shall hear any other evidence offered by him, or by those who challenge his right. They shall keep correct poll-lists of the names of all persons allowed to vote, and of their respective places of residence in this state, and also of the number of the regiment and company, or battery, to which they belong; and the names of voters shall be entered on such lists by counties; which lists shall be certified by them or a majority of them to be correct, and that such residence is in accordance with the indorsement of the residence of each voter on his vote.

They shall keep correct poll lists.

—check names of voters.
R.S., c. 4, § 92.
—sort, count and declare votes.

SEC. 100. They shall check the name of every person before he is allowed to vote, and the check-mark shall be plainly made against his name on the poll-lists. They shall sort, count and publicly declare the votes at the head of their respective commands on the day of the election, unless prevented by the public enemy; and in that case, as soon thereafter as may be; and the same day of said declaration, they shall form a list of the persons voted for, with the number of votes for each person against his

name, and shall sign and seal up such list and cause the same, together with the poll-lists aforesaid, to be delivered into the office of the secretary of state aforesaid on or before the Thursday next before the first Wednesday of December in each year when a presidential election shall occur.

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make return
to office of
secretary of
state.

SEC. 101. All citizens of this state absent therefrom in the military service of the United States or of this state, and not in the regular army of the United States, being otherwise qualified electors, shall be allowed to vote for governor, senators and representatives to the state legislature, county officers and representatives to congress on the day designated by law for the election of such officers. Each shall be considered as voting in the city, town, plantation and representative district where he resided when he entered said service.

Citizens ab-
sent in mili-
tary service
(if not in reg-
ular army)
allowed to
vote for na-
tional, state
and county
officers.
R.S.,c.4, § 93.

SEC. 102. The elections for this purpose shall be held and conducted in the same manner and under the same regulations as those provided for allowing citizens absent from this state in the military service to vote for electors of president and vice president of the United States, and returns thereof shall be made in the same manner to the office of the secretary of state. All such citizens shall present but one ballot, upon which shall be printed the names of all candidates voted for, and the offices which they are intended to fill, and one poll list and one return of votes only shall be necessary.

Elections,
how held.
R.S.,c.4, § 94.

SEC. 103. The secretary of state shall seasonably prepare and cause to be delivered to each regiment and battery without this state, a sufficient number of blank poll-lists, and forms for returns of votes in conformity with the provisions hereof, and with the fourth section of the second article of the constitution; and said section of the constitution and sections ninety-five to one hundred and four inclusive, of this chapter shall be printed in each poll list so delivered.

Secretary of
state to pre-
pare poll
lists, &c.
R.S.,c.4, § 95.

SEC. 104. The governor and council are authorized and empowered to correct errors and frauds, if any, in all returns of votes from soldiers in the army for county officers. But no informality, merely, shall authorize the rejection of such return, if it appears on its face, or otherwise, that the provisions of the constitution, and of this chapter, were in fact substantially complied with.

Governor
and council
may correct
errors and
frauds in re-
turns of sol-
diers' votes.
R.S.,c.4, § 96.

CHAPTER 5.

LANDS. THEIR SALE AND SETTLEMENT. LAND AGENT. LOCATION AND CARE OF LOTS FOR PUBLIC USES.

- SEC. 1. Land agent's bond, duties, restrictions.
2. Governor and council to appoint. Land agency to be discontinued as soon as may be.
3. Salary.
4. To execute deeds, and collect principal and interest on notes and pay into state treasury monthly.
5. Certified copies of records of deeds in land office may be recorded by register of deeds, and copies thereof are made legal evidence.
6. Governor, council and land agent, constituted a board for managing public lands. Plans or maps of surveys to be returned to land office. What the field notes are to contain. Plans and field books to be kept at Augusta open for inspection.
7. Land agent authorized to sell lands, islands, and rights to cut timber belonging to state; also forfeited rights. Proviso in behalf of settlers.
8. Unlocated grants of land to be located by the governor and council.
9. What the surveyors are to note. Field notes to be deposited in land office.
10. Prosecution of trespassers. Teams and supplies forfeited and sold at auction. Measure of damages.
11. Rule of damages when prosecuted for benefit of an individual.

LANDS RESERVED FOR PUBLIC USES.

- SEC. 12. Reservation of one thousand acres for public uses. How located by land agent and proprietors if they agree.
13. How located if they do not agree.
14. How located in townships hereafter to be sold.
15. Land agent to have care of reserved lands till towns are incorporated or organized into plantations. May sell timber and grass on same. Proprietors to have the option to purchase the right to cut timber or grass.
16. To keep an account of receipts and expenditures for reserved lands, and pay balance to treasurer of state.
17. Treasurer of state to keep a separate account with each township. Money to remain in the treasury till the township is incorporated or organized. State to be accountable for proceeds.
18. Proceeds of sales or trespasses to constitute a fund for school purposes.
19. Annual interest to be added to the principal. How and when to be paid over.
20. Location of reserved lands. Appointment of committee.
21. Committee sworn.
22. To give notice.
23. Return, acceptance and record.
24. Location may be made by grantee.
25. Or on warrant for partition.
26. Any person aggrieved may file exceptions.

THE SALE OF LANDS FOR SETTLEMENT.

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- SEC. 27. Single lots sold to actual settlers at thirty-five cents an acre.
28. Payment may be made in road labor within two years.
29. To be performed under direction of land agent.
30. All actual settlers entitled to deeds on foregoing terms. Certificates, negotiable.
31. Forfeiture on failure to perform settling duties.
32. Agent appointed to superintend location and payment of labor.
33. Roads to be located by land agent.
34. Settling duties to be performed before deed is given. Evidence required. Deed to be absolute.
35. All deeds heretofore or hereafter given, made absolute. Sale of certain state lands to be made at option of land agent.
36. Land certificates, powers granted to holders of.
37. Settlers on state lands allowed to cut timber, &c., for certain purposes.
38. Settler's lot, not exceeding \$1,000, exempt from attachment.
39. Shall descend to his children. Not liable to debts except as provided.

PERMITS TO CUT AND HAUL TIMBER.

- SEC. 40. Land agent may grant permits to cut and haul timber.
41. Bond to be given for stumpage.
42. Timber held for payment of stumpage.
43. Advance payment.
44. Surveyors, appointment, oath and duties of.

SALE OF TIMBER LANDS.

- SEC. 45. Townships for sale, to be set apart, and notice published. Time and mode of sale. Manner of proceeding and mode of payments.
46. Land agent may sell tracts in incorporated towns and on islands.
47. To report to governor and council once in three months, and to settle his accounts with them, once a year, at least.
48. Form and particulars of his report.
49. To keep notes and make schedules, and to return same to treasurer.
50. Annual report to be made of suits commenced and of costs incurred.

SEC. 1. The land agent shall give a bond to the state in the sum of fifty thousand dollars, with sufficient sureties to the satisfaction of the governor and council, for the faithful performance of the duties of his office. He shall superintend and manage the sale and settlement of the public lands of the state. He shall not, when appointed or during his continuance in office, be directly or indirectly concerned in the lumber business on the state lands, or in the purchase of the public lands, or of any timber or grass growing or cut thereon.

Land agent's bond, duties and restrictions. R.S., c. 5, § 1.

SEC. 2. The land agent shall be appointed by the governor, with advice of council, and shall hold his office during their pleasure, and shall, under their direction, as speedily as the public good shall allow, bring to a termination all unsettled business connected with the land office, and relating to the [public] lands; that the office may be discontinued at the earliest practicable moment.

Gov. and council to appoint. 1876, c. 119.

Land agent to be discontinued as soon as may be.

SEC. 3. He shall receive all moneys and securities accruing to the state from the sale of lands, timber, and grass, or in payment for timber or grass cut by trespassers, and shall pay over to the treasurer

Shall receive moneys arising from land and at-

CHAP. 5. tend personally to duties of officer.
R.S., c. 5, § 2. No commission allowed.
Actual travelling expenses paid.

Salary \$800.
1879, c. 144, § 1.
Number of his clerks and their pay.

Land agent to execute deeds, collect notes, &c., and account monthly with state treasurer.
1872, c. 76, § 1.

Certified copies of records of deeds in land office recorded by register of deeds, legal evidence.
1881, c. 60.

Board for surveys of lands.
1875, c. 26, § 2.
Plans of surveys to be made and entered on books of land office.

Field notes.

Plans and field notes to be kept at Augusta.

of state all moneys so received and found due from him on settlement. All securities shall be made payable to said treasurer. He shall personally attend to the duties of his office, as far as practicable, and no commission shall be allowed him for his disbursements or collections, and no sum shall be allowed him for travelling expenses from his home to the land office, unless on official business, nor for transportation of the records of the office, unless money shall be paid out specifically therefor. All persons employed by him shall be sworn to the faithful discharge of their duties, and shall not be concerned directly or indirectly, in the purchase of lands, or of timber or grass on lands belonging to the state. His salary shall be eight hundred dollars a year. The number of clerks to be employed by him, shall be determined by the governor and council, who shall fix their compensation.

SEC. 4. He shall execute deeds in behalf of the state, conveying lands which have been granted by the legislature or sold by lawful authority, as soon as the grantees have complied with the conditions of their respective grants; collect all sums due the state by note or from any source mentioned in this chapter; collect the interest on all notes at least annually, and pay at the expiration of every month into the state treasury all moneys so collected or received by him, after deducting all such payments as devolve upon him to make.

SEC. 5. A copy from the records now in the land office of a deed from the state, of the land of the state, or of a deed from the state and [from] the commonwealth of Massachusetts, of the undivided lands of the state and said commonwealth, certified by the land agent or other legal custodian of such records as a true copy of such record, may be filed and recorded in the registry of deeds in the county where the land lies and shall have the same effect as if the deed itself had been recorded, and certified copies thereof from such registry shall be evidence when the original would be.

SEC. 6. The governor and council and land agent shall constitute a board under whose direction all surveys of land shall be made. An accurate plan or map of all lands surveyed shall be returned to the land office and entered upon the plan-books within three months after the survey is completed, on which shall be laid down all lakes, ponds, rivers, streams, falls, mill-sites and roads. The field notes of such surveys shall be deposited in the land office within three months and shall contain a description of the growth, soil and general character of the township, and of every lot, if it is surveyed into lots. The said plans and field notes shall be kept at the office in Augusta, open for inspection at all times when the land agent or his assistant is in said office; he shall aid in furnishing information about the public lands to all persons who seek for it at his office.

SEC. 7. The land agent, under *the* direction of the governor and council, shall sell at public or private sale and convey any lots or parcels of land and islands and rights to cut timber belonging to the state on such terms as they may direct, including lots set apart or surveyed for settlement, and at the time of sale not taken up by settlers; also all lands and rights that may become forfeited for a non-performance of settling duties or other conditions; also the right to cut timber and grass on lots reserved for public uses in any township or tract of land until the same is incorporated or organized into a plantation. *Provided*, that until the lots set apart for settlement are sold as aforesaid, they shall be subject to be taken up by settlers in manner now provided by law.

SEC. 8. All lands *donated* [given] by the state to institutions or individuals, shall be located under the advice and approval of the governor and council, and such approval shall be certified to the land office by the secretary of state and there recorded.

SEC. 9. Every surveyor, in surveying the public lands, shall explore each lot carefully, and enter in his field notes, the quantity and quality of pine, spruce, and other valuable timber thereon, and all other useful information within his knowledge relating to the value of the land. He shall deposit duplicate plans of his surveys and his field notes in the land office, within sixty days after the completion of his surveys.

SEC. 10. If any person unlawfully enters and trespasses upon the public lands *of the state*, or upon any of the lands reserved for public uses, while under the care of the agent, and cuts down, takes, or carries away, any trees or grass standing or being upon said lands, he and all persons who furnish teams, implements, apparatus, or supplies of provisions, or of other articles, used in committing and carrying on such trespasses, are trespassers, and shall be jointly and severally liable in damages for the trespasses so committed, and may be sued therefor in any county in the state. The measure of damages shall be the highest price which such timber, logs, or other lumber, or hay would bring at the usual place of sale thereof. Nothing in this section shall affect the right of the state to seize and sell any timber, logs, lumber, or hay, cut as aforesaid. At such sale no person, who was in any way concerned in committing such trespass, or in supplying or aiding those who committed *them*, [it] shall be allowed to become [a] purchasers directly or indirectly.*

SEC. 11. When an action for such trespass is prosecuted in the name of the state for the benefit of an individual, the principles of

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Land agent authorized to sell lands, islands, and rights to cut timber belonging to state.
1878, c. 51.

—also forfeited lands and rights.
—proviso in behalf of settlers.

Unlocated grants to be located by gov. and council.
R. S., c. 5, § 5.

Surveyors to explore and enter in field notes, timber, &c.

—field notes to be deposited in land office.
R. S., c. 5, § 6.

Trespasses, prosecutions for them.
R. S., c. 5, § 7.
45 Me., 69.
49 Me., 390.

—measure of damages.

Damages, if suit is for benefit of an

* [NOTE. Chapter nine of the public laws of 1872, amending this section, having been pronounced in conflict with amendment XIV of the U. S. constitution, and with sections 6 and 20 of article I of the constitution of Maine, is therefore omitted from this revision. See *Dunn v. Burleigh*, 62 Me., 37.]

CHAP. 5. decision and the measure of damages shall be the same as are individual. applicable to like actions between individuals.
R.S., c. 5, § 8.

LANDS RESERVED FOR PUBLIC USES.

Reservation of 1,000 acres for public uses; may be located by agreement.
R.S., c. 5, § 9.
26 Me., 205.
30 Me., 381.
[See *Articles of separation, condition 7.*]

SEC. 12. In every township there shall be reserved, as the legislature [may] directs, one thousand acres of land, and at the same rate in all tracts less than a township, for the exclusive benefit of such town or tract, to average in quality, situation, and value as to timber, with the other lands therein. In townships or tracts sold and not incorporated or organized into plantations, the lands reserved for public uses may be selected and located by the land agent and the proprietors, by a written agreement, describing the reserved lands by metes and bounds, signed by said parties, and recorded in the land office. The plan or outline of the lands so selected shall be entered on the plan of the township or tract in the land office, which shall be a sufficient location thereof.*

Location without agreement.
R.S., c. 5, § 10.

SEC. 13. When the land agent and proprietors of such township or tract cannot agree on such location, if the right to cut the timber and grass thereon until the town is incorporated or organized as a plantation has not been legally sold, the land agent may petition the supreme judicial court for the appointment of commissioners to make the location in the manner hereinafter provided. The petition may be filed, and the proceedings under it had in any county in the state.

Location to be made before land is offered for sale.
R.S., c. 5, § 11.

SEC. 14. In every township or tract hereafter to be sold or located for settlement, the land agent, before the same is offered for sale or settlement, shall cause the reserved lands to be located so as to embrace one or more tracts of the requisite quantity, quality, situation, and value, and to be properly described and recorded in the land office, and the plan or outline thereof to be entered on the plan of the township or tract in the land office, all of which shall be a sufficient location thereof.

Land agent to have care of lots located.
R.S., c. 5, § 12.
See c. 12, §§ 40 to 50.
—may sell timber and grass.
30 Me., 381.
45 Me., 69.
49 Me., 390.
61 Me., 446, 447.
—shall give proprietors the option.

SEC. 15. The land agent shall have the care of the reserved lands in all townships or tracts, until they are incorporated and the fee becomes vested in the town. He may, from time to time, sell for cash for such sum as he thinks just and reasonable, the timber and grass thereon, or the right to cut the same until incorporated into a town, except the grass growing on improvements made by an actual settler. When so sold, he shall give the purchaser a permit under his hand and seal, setting forth the terms of the contract, which permit shall be recorded in the office. The proprietors of the township or tract shall have the option to become purchasers thereof at the rate *per* [an] acre for which the township or tract was sold.*

* [Phraseology transposed by the commissioner for the sake of clearness.]

SEC. 16. The land agent shall keep an account with each such township and tract, in which shall be entered all expenditures made on account thereof, and all sums received therefrom. He shall settle his account of such receipts and expenditures annually with the governor and council, and pay over to the treasurer of state the balance in his hands, specifying each township and tract from which it was received.

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To keep an account with lots.
R.S., c. 5, § 13.
61 Me., 447,
448.

SEC. 17. The treasurer shall keep a separate account with the reserved land in each such township, in which [account] he shall enter all sums by him received and paid on account thereof; and the balance shall remain in the treasury until such township or tract is by law authorized to receive it; and thereupon it shall be paid over to the proper officers thereof.

Treasurer to keep an account.
R.S., c. 5, § 14.
Disposal of the money.
61 Me., 447,
448.

SEC. 18. The money arising from the sale of timber and grass or from trespasses on the reserved lands, paid into the treasury of the county in which the township is situated, or into the treasury of the state, shall constitute funds for school purposes, of which the income only shall be expended and applied as is by law provided.

Money to constitute school fund.
R.S., c. 5, § 15.
61 Me., 447,
448.

SEC. 19. The interest shall be added to the principal of such fund, until the inhabitants of such township or tract are incorporated into a town, or organized as a plantation, and establish in such plantation one or more school districts according to law. When any such township is incorporated as a town, said funds belonging to it shall be paid over by the treasurer of state to the treasurer of the trustees of the ministerial and school funds in such town, to be added to the funds of that corporation, and shall be held and managed as other school funds of that town are required by law to be held and managed. If such township or tract is organized as a plantation, the interest of said fund shall be paid annually by the treasurer of state to the assessors of such plantation, to be applied for the support of schools according to the number of scholars in each district. The interest so to be paid shall be cast up to the first day of January in each year, and shall be paid to such assessors by the treasurer, on producing satisfactory evidence that such plantation is organized, and school districts established therein according to law, and that assessors are duly sworn and qualified.

Money, when and how to be paid over.
R.S., c. 5, § 16.
61 Me., 447,
448.

Interest to be cast annually.

SEC. 20. When in the grant of townships or parts thereof, there are certain proportions of them reserved for the use of such townships, or for public uses, and they have not been lawfully located in severalty by the grantee for the purposes expressed in the grant, the supreme judicial court in the county where the land lies, on application of the land agent, may appoint three disinterested persons, and issue to them their warrant, under the seal of the court, requiring them, as soon as may be, to locate in separate

Location of lands where proportions are reserved in grant, how made.
R.S., c. 5, § 17.
See c. 88, § 17 Me., 427.
26 Me., 205.
29 Me., 42.
30 Me., 219.
33 Me., 304.

CHAP. 5. lots, the proportions reserved for such purposes, and to designate the use for which each lot is so reserved and located, such lots to be of an average quality with the residue of the lands therein.

Committee to be sworn. R.S., c. 5, § 18. SEC. 21. Said committee, before acting, shall be sworn before a justice of the peace; and a certificate thereof shall be indorsed on the warrant.

Notice of appointment and place of meeting to be published. R.S., c. 5, § 19. 8 Me., 135. 26 Me., 205. SEC. 22. They shall also give notice of their appointment, and of the time and place of their meeting to execute it, by publishing it in some newspaper in the state, to be designated by the court, and by posting up written notifications in two or more public places in the same plantation or town, if so ordered by the court, at least thirty days next prior to their meeting.

Return, acceptance, record. R.S., c. 5, § 20. SEC. 23. They shall make return of said warrant and their doings thereon, under their hands, to the next supreme judicial court in the county after having completed the service; which, being accepted by the court, and recorded in the registry of deeds therein within six months, shall be a legal assignment and location of such reserved proportions for the uses designated.

Location by grantee, how made. R.S., c. 5, § 21. SEC. 24. When the grantee of any such lands severs and locates such reserved proportions thereof for the purposes mentioned in the grant, designating the use for which each lot is located, and presents it to said court, such court may confirm it; and such location shall then be deemed legal and conclusive, being recorded as before mentioned.

Location on partition. R.S., c. 5, § 22. SEC. 25. Or the severance and location of such reserved lands may be made and completed in the manner prescribed in the twenty-ninth section of chapter eighty-eight.

Exceptions may be filed. R.S., c. 5, § 23. SEC. 26. A person aggrieved by the opinion, direction, or judgment of said court in matters of law, in a proceeding for the location of such public lots, may allege exceptions thereto as in other actions.

THE SALE OF LANDS FOR SETTLEMENT.

Price of land to actual settlers. 1872, c. 76, § 3. 1876, c. 141, § 1. SEC. 27. The land agent, under the direction of the governor and council or such person as may be authorized thereto, shall convey any lots which have been surveyed according to law, at the price of thirty-five cents per acre, to actual settlers, and no more than one lot, not exceeding two hundred acres, shall be sold to any one person.

Payment, how made. 1876, c. 141, § 2. SEC. 28. The purchaser shall give for such lands two notes, payable in one and two years in labor on the roads in the township where the land lies, and shall establish his residence on his lot, within two years from the date of his certificate; *and within four years from such date shall clear, on each lot, not less than fifteen acres, ten at least of which shall be well laid down to*

Conditions. R.S., c. 5, § 20

grass, and build a comfortable dwelling house on it ; and a certificate shall be given, stating that he has become a purchaser of said lot therein described, and that he will be entitled to a deed when he complies with the requirements of the law.

CHAP. 5.
Certificate to purchaser.
Deed.

SEC. 29. All road labor to be performed under the provisions of this chapter, shall be done under the direction of the persons named in section twenty-seven.

Road labor, how performed.
1876, c. 141, § 3.

SEC. 30. All actual settlers now holding certificates are entitled to deeds upon the conditions and requirements provided in section twenty-eight, and all certificates, heretofore as well as hereafter granted, are made assignable, and within the provisions of sections thirty six, thirty-seven, thirty-eight and thirty-nine of this chapter.

Actual settlers entitled to deeds.
1876, c. 141, § 4.
Certificates negotiable.
1878, c. 31, §§ 1, 2.

SEC. 31. If the purchaser fails to perform any of the duties required of him, or to pay his notes, he forfeits all right to the land ; and the land agent may dispose of it to another person.

Forfeiture for failure to perform.
R. S., c. 5, § 27.

SEC. 32. The land agent shall appoint some suitable person or persons in the vicinity to superintend the location of settlers, the payment of their road labor and the performance of their several duties.

Agents to locate settlers, &c.
R. S., c. 5, § 28.

SEC. 33. In townships so selected, in which suitable roads have not been located, the land agent shall cause such roads to be located as the public interest and the accommodation of the future settlement require.

Roads to be located by land agent.
R. S., c. 5, § 29.
60 Me., 289.

SEC. 34. The land agent, before giving a deed to any purchaser of a lot of land under the provisions of section twenty-eight, shall ascertain whether all the requirements of law have been complied with by such purchaser, and for this purpose, the certificate of the person appointed by the land agent to superintend the laying out of the labor on the roads, under such regulations and mode of proof as the land agent shall prescribe, shall be evidence ; and when such conditions shall have been complied with, each purchaser shall be entitled to an absolute deed of said lot.

Settling duties done before deed is given.
R. S., c. 5, § 30.
Evidence required.

Deed to be absolute.

SEC. 35. All deeds given by the land agent, under the provisions of said section twenty-eight, providing in substance, "that if the grantee has failed to perform all the duties required of a settler, in conformity to chapter five of the revised statutes, approved April seventeen, eighteen hundred and fifty-seven, and all other acts, additional or amendatory thereto, the deed shall be void," shall be held to convey as absolute and complete a title as if such condition or reservation was not contained in said deed. Lots or sections of land in township number four, range four, W. E. L. S., and lots of land in township number fourteen, range four, W. E. L. S., exceeding the quantity allowed to be sold to settlers, may be sold upon the same terms as are prescribed in the preceding sections, if, in the judgment of the

All deeds heretofore or hereafter given, made absolute.
R. S., c. 5, § 31.
State lands to be sold at option of land agent in No. 4, R. 4, W. E. L. S., and in No. 14, R. 4, W. E. L. S.
1876, c. 94.

CHAP. 5. land agent, such lots or sections are not valuable for the lumber growth, but are found to be better adapted for settlement than for other purposes.

Land certificate, powers granted to holders of.
R.S., c. 5, § 32.

SEC. 36. Any lawful holder of the land agent's certificate, given under the provisions of section twenty-eight, of a lot of land purchased of the state, may commence and maintain in his own name, any action relating to the same, against any party except the state or any person claiming under the state, by a subsequent title, the same as if he held a deed conveying to him the state's title in the land described in the certificate at the date thereof.

Settlers may cut timber, &c., for certain purposes.
R.S., c. 5, § 33.

SEC. 37. The actual settler who has purchased land of the state under the provisions of section twenty-eight, may cut thereon any timber or lumber he needs for building and fencing thereon, and any cedar, for the immediate support of himself and family.

Settler's lot to the value of \$1,000 exempt from attachment.
1872, c. 76, § 4.

SEC. 38. Whoever purchases a lot of wild land of the state as aforesaid for settlement, and complies with the condition of purchase, may hold it with the improvements thereon, free from attachment and levy on execution, while he remains in actual possession thereof. The value so exempted, shall not exceed one thousand dollars, to be set off to the owner in such portions of the lot as he directs, by the appraisers appointed to levy an execution, the same as real estate is set off and appraised on execution.

Descends to children free from debts of deceased till youngest is 18 years old.
R.S., c. 5, § 36.

SEC. 39. On the decease of such purchaser, such lot and the improvements shall descend to his children, subject to his widow's right of dower, and shall not be liable to be sold for the payment of his debts, except in case his other property is not sufficient for the payment thereof; and, in that case, his children shall have the occupancy and improvement thereof, subject to the widow's dower, until the youngest surviving child attains the age of eighteen years. The remainder *of* [on] the estate, after the life estate of the widow, and after the youngest surviving child attains said age, may be sold as other estates of deceased persons for the payment of such debts, *as* [if] the other estate of the deceased is not sufficient to pay. If he dies without issue, such lot shall descend and be disposed of as any other property.

PERMITS TO CUT AND HAUL TIMBER.

Agent may grant permits.
1872, c. 76, § 5.

SEC. 40. The land agent may grant permits to individuals, to cut and haul timber of all kinds upon any lands owned by the state, on such terms and conditions as he may think proper.

Bond for stumpage.
R.S., c. 5, § 41.
47 Me., 23.

SEC. 41. All persons obtaining permits as aforesaid, shall be required to give a bond to the land agent, with satisfactory sureties for the payment of the stumpage and the performance of all the conditions of the permit.

SEC. 42. All timber cut under permits, shall be the property of the state until the stumpage is paid in full.

SEC. 43. On each team to be employed under such permits, except those granted to cut timber on settling lots, there shall be paid in advance to the land agent, fifty dollars, which shall be the property of the state if such permits are not improved: otherwise it shall be allowed in payment of the stumpage.

SEC. 44. The surveyors or scalers shall be appointed by the land agent, and duly sworn; they shall scale all timber cut under permits, superintend the cutting of the same, and make return to the land agent, of the number and quality of the logs cut, whether hauled or not, and the number of feet board measure, and shall see that the timber be cut clean and without strip or waste.

SALE OF TIMBER LANDS.

SEC. 45. The land agent under the direction of the governor and council may annually in the month of February set apart for sale not exceeding ten townships of lands not suitable for settlement, and record them in a book to be kept for that purpose in the land office, and cause a list of them to be published in the state paper six months successively before the day of sale. The tracts so set apart may be offered for sale in townships, or parts of townships, as will be most for the interest of the state. Three months at least before the day of sale, he shall fix a minimum price on each tract or parcel, and enter it in said book, and cause the list, with such minimum price, to be published in one paper in each county in the state in which a paper is published, once a week at least, for three months successively before the day of sale. The sale shall be on the first day of September, at the land office, by sealed proposals, which may be received at any time after the list, with the minimum price, is published. No proposals shall be received unless ten per cent. of the minimum price is therewith paid into the land office. All proposals shall be numbered and entered in a book in the order in which they are received, and filed in the land office, and none shall be received after the hour of twelve, noon, on the day of sale, nor unless entered in said book. No proposal so entered and filed, shall ever be withdrawn from the office. Immediately after twelve, noon, of the day of sale, the proposals so entered shall be publicly opened by the land agent, and declared in the order in which they are entered and numbered. The person making the highest bid above the minimum price shall be declared the purchaser, and on payment of one third of the purchase money in cash, including the ten per cent. of the minimum price deposited, the land agent shall

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Timber held for payment. R.S., c.5, § 42.
Advance payment. 1872, c.76, § 6.

Surveyors, their appointment, oath and duty. R.S., c.5, § 44.

Townships of timbered land for sale to be set apart and published. R.S., c.5, § 45. 1872, c.76, § 7.

Mode of sale. 1872, c.76, § 2.

Manner of payment.

CHAP. 5.

make out and deliver to him a conditional deed, in the usual form of state deeds, of the tract by him purchased, taking for the remainder of the purchase money three promissory notes for equal sums, payable annually in one, two, and three years, with interest, and a bond with sufficient surety for the payment of a fair stumpage of all timber to be cut thereon, to be applied to the payment of the notes. If any person so declared a purchaser does not within two hours thereafter pay, or give satisfactory security for the payment of the cash payment so required, the land agent shall offer it to the next highest bidder in the list of proposals, on his bid or offer, on the same terms and conditions, and so on until some such bidder complies with the conditions of the sale. The person so declared the purchaser, and neglecting or refusing for twenty days to comply with the conditions of the sale, shall forfeit the ten per cent. of the minimum price by him deposited. The sum deposited by any other bidder, who does not become a purchaser, may be withdrawn by him at any time after the bids are declared and recorded. A list shall be made of the lands so offered and not taken by any bidder, in a book to be kept for that purpose, and they may, at any time thereafter, be sold by the land agent at private sale for a price not less than the minimum price, the terms and conditions of the sale, and security for the payment of the stumpage, being the same as in case of a public sale.

Purchaser to comply with condition of sale within two hours.

In neglect thereof, shall forfeit the deposit of ten per cent.

Bids may be withdrawn before sale.

List of lands not taken to be made, and such lands sold at private sale.

Land agent may sell tracts in towns or on islands.
R.S., c. 5, § 47.

—to report to governor and council.

Gov. and council to settle his accounts.
R.S., c. 5, § 48.
1880, c. 239,
§ 15.

Form and contents of his report.
R.S., c. 5, § 49.

SEC. 46. The land agent may sell at public or private sale, for such price as he considers fair and for the interest of the state, all tracts of land owned by the state on islands or in incorporated towns.

SEC. 47. The land agent shall report to the governor and council once in three months, and oftener if required, a particular account of all doings in his office, and the names of his agents; and they are hereby authorized to audit and settle his accounts at the close of each year, and at such other times as may be designated.

SEC. 48. He shall, in his reports, particularly describe all the lands which have been surveyed for sale and settlement, and exhibit plans of them with the field notes of the surveyor; and when any land has been sold, he shall describe it, and report the sum received therefor, the names of the purchasers, and their sureties, the names of the trespassers, the amount of the timber cut, and the place where cut, whether on settling or timber land, and the sum received per thousand feet where he has settled with trespassers; and the sums he receives, from time to time, on the demands due, or which may become due; distinguishing the sums

paid for principal and interest, and the names of the persons from whom received, and all other particulars required by the governor and council; *and* also an abstract of all notes, bonds, obligations, and other securities, with the names of debtors and sureties, and the collateral security taken to insure payment. CHAP. 5.

SEC. 49. The money to be paid out of the treasury by virtue of this chapter shall be paid by a warrant from the governor and council, as in other cases; and all notes taken by the land agent on account of the state, shall be safely kept by him, and he shall annually make out a schedule of said notes, and also quarterly trial balances and balance sheets of the land office ledger, and return them to the state treasurer, who shall enter them in a book kept for that purpose. Money to be paid on warrant.
Land agent to keep notes.
Schedule returned to treasurer.
R.S., c. 5, § 50.

SEC. 50. He shall, on the first day of December, except when that day falls on Sunday, and then on the following day, make his annual report to the governor and council, including a written statement of the number of suits instituted on notes given for lands sold, and for timber and grass cut by trespassers, or otherwise, and the amount of costs in each of said suits, for the year preceding. Land agent's annual report.
R.S., c. 5, § 51.

[Note. Two acts "to promote immigration and facilitate the settlement of the public lands," (Chapter 15 of the public laws of 1872; Chap. 88 of the public laws of 1873);

"An act to facilitate the business of the land office and the disposal of the public lands," (Chap. 45 of the public laws of 1875);

And "an act to authorize the Sale of Islands belonging to the State," (Chap. 79 of the public laws of 1876,) being of a temporary character;—

And "an act to promote immigration into this state," (Chap. 201 of the public laws of 1871),

Section 5 of Chapter 26 of the public laws of 1875, making valid the official acts of Parker P. Burleigh, as land agent.

"An act authorizing the sale of islands belonging to the State," (Chap. 166 of the public laws of 1877)

And "an act to more fully carry out the proviso of section ten of the act of Congress, chapter one hundred and seventy-seven, of the acts of eighteen hundred and sixty-eight, making compensation for the lands assigned by Maine to settlers," (Chap. 49 of the public laws of 1878,) not being of general interest, have been omitted from the revision.

The commissioner is not advised that the state is now possessed of any lands where locations have not been made, has any permits to grant, or timber lands to sell, and he is not certain that sections twelve to twenty-six inclusive, touching

LANDS RESERVED FOR PUBLIC USES,

sections forty to forty-four inclusive, relating to

PERMITS TO CUT AND HAUL TIMBER,

and sections forty-five to fifty inclusive, regarding the

SALE OF TIMBER LANDS,

being twenty-six sections in all, (and perhaps others,) are not obsolete. But he has not found any act or resolve purporting to repeal them and he has not felt at liberty to drop them from the text.]

CHAPTER 6.

THE ASSESSMENT AND COLLECTION OF TAXES.

GENERAL PROVISIONS RESPECTING TAXATION.

- SEC. 1. Poll tax, on whom assessed.
2. Real and personal property taxable.
3. Construction of term real estate.
4. Buildings, fixtures, &c. of railroad corporations subject to municipal taxation as non-resident lands. Track of road exempted.
5. Construction of term personal estate.
6. What property and polls shall be exempted from taxation.
7. Dogs more than six months old liable to taxation, if towns so vote.
8. Poll tax, where assessed.
9. Taxes on real estate, where and how assessed.
10. Standing wood, bark and timber, to whom assessed.
11. Lien on wood [, bark] and timber, how enforced.
12. Taxes, how divided between landlord and tenant.
13. Taxes on personal estate, how and where assessed.
14. Exceptions to the rule of the preceding section.
15. Betterments and improvements on exempted lands of literary institutions, how taxed.
16. Stock of toll bridges, how taxed.
17. Stock of corporations for supplying water or gas, how taxed.
18. Duty of assessors, collectors, treasurers and cashiers relating to same.
19. Clerk failing to make return, property deemed corporate. Taxes how assessed and collected. Franchise may be sold in certain cases.
20. Blood animals, how assessed.
21. Personal property of non-residents, how assessed.
22. Lien for the benefit of the person who is taxed for same and pays the tax.
23. Remedy for paying more than proportion of tax.
24. Stock of companies invested in banks, how taxed.
25. Personal property mortgaged, and money secured by land, how taxed. May be distrained.
26. Real estate of deceased persons, how taxed.
27. Partners, how taxed. Exception. When jointly and severally liable.
28. Lands may be taxed to tenants or owners, in the town where situated. Part owners with others, may be taxed separately on furnishing a description of their separate interest.
29. Assessments may continue to be made to same person until notice has been given. Tenant in common considered owner.
30. Property of manufacturing, mining and smelting corporations taxed where used, and may be to the person in possession. Lien on such property for one year. Shares in the capital stock of such corporations not to be taxed to the owners.
31. Real estate and stock of banks, where and how taxed.
32. Bank stock owned out of state, how taxed.
33. Cashier required to exhibit books, and deliver certified copies of records of dividends. Liability of cashier for neglect.
34. Shares to be taxed in the town where the bank is located when residence of holder is unknown or out of the state.

- SEC. 35. Collectors to notify cashier or president. No dividends advanced until payment of tax. Stock may be sold. Power of collector. CHAP. 6.
36. Actions for the collection of taxes may be maintained by treasurers of towns and cities against a bank if dividend has been paid after assessment of tax.
37. Supplemental assessments may be made to correct mistakes, notwithstanding the overlay and disproportion on polls.
38. Treasurer to issue warrant for state tax, yearly.
39. Substance of the warrant.
40. Regulations to be observed by assessors. Poll tax shall not exceed three dollars.

PERSONAL LIABILITY OF ASSESSORS.

- SEC. 41. Assessors responsible for personal faithfulness only.

STATE TAXATION OF RAIL ROAD, TELEGRAPH, EXPRESS AND INSURANCE COMPANIES, AND SAVINGS BANKS.

- SEC. 42. Rail Road companies to make sworn annual return to secretary of state.
43. Annual excise tax imposed. State to pay cities and towns one per cent. on stock owned therein. Proviso.
44. Tax bond on gross transportation receipts, but not to exceed three and a quarter per cent. Rail Roads partly outside the state, tax how ascertained.
45. Governor and council to determine the tax before April and report it to state treasurer.
46. Tax payable July 1 and October 1. Lien and precedence of tax.
47. Company may apply to governor and council for abatement.
48. Further returns may be required by R. R. Commissioners who shall have access to company's books. Penalty for refusal and for false returns.
49. Telegraph companies, tax of two and a half per cent. imposed on.
50. Superintendent to make annual return. Tax, by whom assessed and when payable.
51. Proceedings in case of delinquency.
52. Adjustment of tax when paid.
53. Express companies, tax of three-fourths of one per cent. imposed on. Proviso.
54. Company to make annual return to governor and council.
55. Tax payable annually by May 2.
56. Penalty for neglect to make return, and to pay.
57. Insurance companies, tax of two per cent. imposed on.
58. How determined.
59. Company to make return. Tax, how assessed.
60. Penalty for neglect, to pay tax.
61. Certain foreign companies, ratio of tax imposed on.
62. Savings Banks to make semi-annual returns of deposits to state treasurer. Penalty for neglect. Tax of one per cent. how assessed and appropriated.
63. Liability to costs and interest in case of neglect to pay.
64. Deposits exempt from municipal taxation. Real estate of savings banks taxable.
65. Returns of bank stock pledged as collateral to be made to assessors of cities, &c. where owners reside. Such stock taxed to owners.

CHAP. 6.

TAXES ON LANDS IN PLACES NOT INCORPORATED.

- SEC. 66. Lands in places not incorporated may be taxed by the state.
67. Are subject to county taxes. County treasurer to certify them to treasurer of state. State treasurer to give credit for same.
68. Treasurer of state to publish lists of state and county taxes annually.
69. Owners of whole or of any part may redeem within one year. Otherwise, land wholly forfeited to the state.
70. Lands so forfeited to be sold annually, in September, by the treasurer of state. Notice of sale. Not to be sold for less than amount of state and county taxes, interest and charges.
71. Overplus to be paid to owners.
72. Owner may redeem of purchaser within one year. Purchaser in such case compelled to execute release. Owner may redeem from treasurer of state whose certificate recorded shall be valid release. Governor and council may draw warrant on treasurer, in favor of purchaser for amount so paid.
73. Costs to be apportioned. County taxes received by treasurer of state to be paid to county treasurer. Treasurer of state to record the sale. Certified copy, evidence. Treasurer of state shall deed to the purchaser the state's interest in the land.
74. Owner of lands assessed by county commissioners for county taxes may redeem by paying to county treasurer.
75. County commissioners to assess on owners of land, amounts necessary to build roads. When a portion may be assessed on county. Appeal. Appointment of agents to superintend building of roads.
76. Owners of land may discharge their assessment by building road.
77. County commissioners annually to inspect county roads in unincorporated places, and cause their repair during the year. Shall make equitable divisions and assessments. When burdensome to land owners, an equitable part to be assessed on the county.
78. Owners of land may discharge their assessments by repairing roads.
79. Proceedings if owner fails to discharge his assessment.
80. Owners entitled to overplus of proceeds of sale.
81. Treasurer's deed duly executed and recorded, assessment signed by commissioners, and proof that the county treasurer legally advertised, to be prima facie evidence of title. Lien in favor of purchaser. No suit to be maintained before payment of taxes and costs.
82. Purchaser has no claim against state or county by reason of defective title.
83. Any part owner or tenant in common may redeem his interest. Rate of interest and terms of payment.

ASSESSMENT OF TAXES IN INCORPORATED PLACES.

- SEC. 84. Of state tax assessed in towns.
85. Estimates for county taxes to be made biennially on first of January by the county commissioners.
86. To be recorded and a copy transmitted to the secretary of state.
87. County commissioner's warrant to the assessors of towns.
88. No town tax, except for sums legally voted by the town.
89. Assessors to give notice before making any assessment.
90. Consequence of not bringing in lists to assessors.
91. Assessors may require such lists to be sworn to. Consequences of refusal.
92. Assessors may make abatements on application within two years.
93. Appeal to county commissioners. Appellant failing, subject to costs.

- SEC. 94. Taxes to be assessed according to the last state tax act. To whom committed. CHAP. 6.
95. State and county taxes may be added to other taxes.
96. Overlay not to exceed five per cent.
97. Record of assessment, &c., to be deposited in the assessors' office.
98. Certificate of the assessors to be returned to the county treasurer, of county tax, and certificate to state treasurer of state tax. If tax remains unpaid sixty days after time fixed, state treasurer to issue warrant.
99. Selectmen to be assessors, in case of failure of choice of assessors.
100. Penalty on towns for not choosing assessors or selectmen.
101. When county commissioners may appoint assessors of towns. Proceedings.
102. Such assessors to observe warrants of state treasurer and county commissioners.
103. Penalty on assessors neglecting to assess any state tax.
104. Penalty for neglecting to assess any tax required by county commissioners.
105. When the assessors may be arrested; other assessors to be appointed by county commissioners.
106. How the treasurer of state may proceed when towns neglect for five months to assess a state tax.
107. How county treasurer may proceed for neglect of towns in regard to taxes required in his warrant.
108. Proceedings of the state or county treasurer in case of deficiency of property of delinquent assessors.
109. Penalty for assessors refusing to be sworn.

ASSESSMENT OF TAXES IN PLANTATIONS.

- SEC. 110. Of the choice of assessors of plantations assessed for public taxes. Forfeiture by assessors refusing to be sworn. New assessors to be chosen.
111. Plantations subject to the same penalties as towns.
112. Of their officers.
113. County commissioners may cause places not incorporated to be organized when taxed. Notice to be given fourteen days. Penalty for failure to notify.
114. Assessors to take a list and valuation of property, &c.
115. Laws applicable to plantations.
116. Officers liable if they neglect to be sworn.

COLLECTION OF TAXES IN INCORPORATED PLACES.

- SEC. 117. Towns may determine time for the payment of taxes, and require interest thereon after such time.
118. Interest not to exceed one per cent. a month.
119. Form of assessors' warrant for collection of state taxes; and of the certificate of assessment.
120. Form of warrant for county and town taxes.
121. Provision in case of loss of warrant.
122. Of the choice of collectors.
123. Collectors' fees in case of distress or commitment.
124. Constable or collector required to serve warrant.
125. Also required to give bond.
126. Required to give receipt on payment of tax, if demanded. Penalty for refusal.
127. Provision in case of the death of any collector.
128. Powers of plantations to choose collectors, &c.
129. Of distress on goods and chattels for non-payment of taxes.

- CHAP. 6. SEC. 130. Overplus to be restored, with an account.
131. Body of delinquent may be arrested for neglect, twelve days after demand.
 132. If party is likely to abscond, arrest may be made immediately.
 133. In case of intended removal, a tax payable in instalments may be anticipated.
 134. When new collectors or constables are elected, the former officers to perfect their collections.
 135. Mode of distraining shares in corporations.
 136. Duty of corporation officers to furnish certificates of shares.
 137. Collection of persons removing to other parts of the state.
 138. In what cases collector may sue for taxes in his own name.
 139. Remedy for a party illegally assessed.
 140. Of distress of non-resident owners of improved land. Officer may sue in his own name after two months' notice in writing.
 141. Taxes on cattle, sheep or swine, belonging to non-resident owners, how collected.
 142. Collector may demand aid. Penalty for refusing.
 143. Collector to exhibit his account to selectmen, at least once in two months. Forfeiture for neglect thereof.
 144. Proceedings when collector removes from the state, or is about to do so; and when treasurer has issued his warrant of distress. Warrant to new collector.
 145. Penalty, if the old collector refuses to give up his bill, and pay over his collections.
 146. When collector becomes incapacitated, assessors to appoint another, and may demand the lists from persons in possession of them.
 147. Any over payments to be restored to such collector.
 148. Treasurer of state may issue warrants of distress against delinquent collectors. Sheriff bound to obey. Unsatisfied warrants may be renewed.
 149. Treasurer of state shall also issue his execution at the request of the municipal officers, if tax is over due.
 150. County treasurer to issue warrant against delinquent collector.
 151. Liability of the town to make up deficiency of its collector.
 152. A new assessment to be made on the town. Otherwise the treasurer to make distress upon the assessors. If not paid on the new assessment, warrant may issue against estate of the inhabitants.
 153. Delinquent collector liable to a suit by the town.
 154. If collector dies, his executor, &c., to settle with the assessors in two months after acceptance. If executor, &c., neglects to settle he may be chargeable with the whole sum committed to the deceased collector.
 155. Treasurer to issue a warrant against delinquent collectors. Form thereof.
 156. Duty of sheriff in returning executions or warrants of distress. When an alias may issue.
 157. Sheriff's liability in case of neglect. Treasurer of state, &c., to issue their warrants against him, directed to a coroner.
 158. Officers selling personal property, to proceed as on execution.
 159. Sale of real estate in such cases. Notice.
 160. Proceedings at the sale. Of the deed and its effect.
 161. Alias warrant and proceedings thereon. Deficient officer entitled to the privilege of a debtor on a private execution.
 162. His accounts to be adjusted with the assessors on his making proper exhibits, and delivering a copy of assessments. Collector refusing to deliver up assessments, &c., to be committed to jail.

- SEC. 163. Town to choose a new collector. Copies of assessments, &c., to be delivered over to the new collector. CHAP. 6.
164. Proceedings if a party claims an uncanceled tax to have been paid.
165. When a town neglects to choose a constable or collector, proceedings.
166. Plantations and their officers to be liable, as in case of towns.
167. Proceedings of sheriff on receiving assessment and warrant. Fees.
168. Proceedings upon commitment of persons on a warrant for taxes.
169. When discharged from confinement, town liable to state or county.
170. Of collector's liability in such case, if commitment is after a year.
171. Officer's fees in cases of commitment for taxes.
172. Municipal officers may direct a suit for taxes to be commenced against any delinquent. Defendant not liable for costs unless due demand had been made.

DUTIES OF TOWN TREASURERS WHEN APPOINTED COLLECTORS OF TAXES.

- SEC. 173. Towns may appoint their treasurer collector of taxes. He may appoint assistants. Their bond.
174. Towns may vote abatements on taxes voluntarily paid at stated times. Public notice to be posted within seven days. Abatements not to exceed ten per cent.
175. Assessors to deposit assessments with treasurer, with a warrant.
176. Treasurer's powers to continue until collection is completed.
177. Town treasurers required to give bonds.
178. To render an account every three months, if requested. Accounts to be examined.
179. May issue his warrant to the sheriff, &c., to distrain for taxes, after the times fixed for payment.
180. Treasurer may distrain before, if there is danger of losing a tax.
181. Officer to give previous notice before distraining. Fees.

SPECIAL PROVISIONS.

- SEC. 182. Affidavit as to posting notices, to be proof in cases of sale of land by sheriff, &c.
183. Remedy for a person whose estate is taken. Sale not conclusive as to value.
184. Treasurer's warrants returnable in three months and renewable. Sheriff's powers the same on alias and pluries warrants.

COLLECTION OF TAXES IN INCORPORATED PLACES ON LANDS OF NON-RESIDENT OWNERS.

- SEC. 185. Unpaid taxes on non-resident lands, when to be returned to town treasurer. List to be recorded. Record to be evidence. To be published in state paper three weeks. Sale, when to be made.
186. Proceedings at sale. Deed not to be delivered within a year. If deed is recorded within three months after sale, no intervening attachment or conveyance to affect title. Proceedings of treasurer if owner redeems. Record. Town responsible for his fidelity. Sale may be adjourned from day to day.
187. Purchaser may pay previous or subsequent taxes. Owner may redeem within six months.
188. Treasurer's deed and assessments, evidence. Contestant's suit not maintainable until taxes and charges have been paid into court.
189. Owner may recover of town if requirements of law have not been complied with. Suit to be commenced within one year.

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- SEC. 190. Estate may be bid off for town.
 191. Owner may redeem. Amount received to be paid to person entitled
 192. Form of collector's certificate to treasurer. Treasurer's advertisement.

COLLECTION OF TAXES IN INCORPORATED PLACES ON REAL ESTATE OF
 RESIDENT OWNERS.

- SEC. 193. Lien on real estate and equitable interest therein for taxes. If not paid within nine months, collector to give notice of sale. Manner of notice, and record thereof to be made by town clerk.
 194. After advertising, owner or occupant to have ten days' notice of sale. Manner of notice and further proceedings.
 195. Proceedings at sale. Expenses how divided, and collector's fees.
 196. Collector to lodge certificate with treasurer, also deed for purchaser. Fee.
 197. Right of owner to redeem. Money paid by him shall be held by treasurer for benefit of purchaser. Treasurer's duties and liabilities. Town liable.
 198. Treasurer to deliver deed to purchaser within two years. Penalty. Sureties to make good his default. Town liable in default of both.
 199. Officer not to sell real estate after two years from date of warrant.
 200. Copy of notice to be conclusive evidence of it; if lost, attested transcript of clerk's record sufficient.
 201. Collector to make returns of sales to town clerk. Clerk to record same. Record to be evidence.
 202. Treasurer's receipt of payment to be evidence of redemption.

ADDITIONAL PROVISIONS.

- SEC. 203. Tax collector or his administrator may, after notice, sue in his own name. Magistrate of assessing town not disqualified for trial.
 204. State taxes on corporations may be sued for in debt or case.

GENERAL PROVISIONS RESPECTING TAXATION.

Poll tax, on whom assessed.
 R.S., c. 6, § 1.
 50 Me., 476.

SEC. 1. A poll tax shall be assessed upon every male inhabitant of *this* [the] state above the age of twenty-one years, whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by the provisions of this chapter.

Real and personal estate taxable.
 R.S., c. 6, § 2.
 37 Me., 371.
 60 Me., 198.

SEC. 2. All real property within *this* [the] state, all personal property of the inhabitants of *this* [the] state, and all personal property hereinafter specified of persons not inhabitants of *this* [the] state, shall be subject to taxation as hereinafter provided.

Real estate, what it includes.
 R.S., c. 6, § 3.
 See § 193.

SEC. 3. Real estate, for the purposes of taxation, excepting as provided in section six, shall include all lands in *this* [the] state and all buildings and other things erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from

the state since the year one thousand eight hundred and fifty, and all interest in timber upon any of the public lands derived by permits granted by the state of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempted from taxation.

SEC. 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, shall be subject to taxation by the several cities and towns in which such buildings, land and fixtures may be situated, as other property is taxed therein, and shall be regarded as non-resident land.

SEC. 5. Personal estate for the purposes of taxation, shall include all goods, chattels, moneys, and effects, wheresoever they are; all ships and vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state except railroad, telegraph, insurance, express companies and savings banks; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in *this* [the] state; and all other property, included in the last preceding state valuation for the purposes of taxation.

SEC. 6. The following property and polls shall be exempted from taxation:

First.—The property of the United States and of *this* [the] state.

Second.—All property which by the articles of separation is exempted from taxation; the real and personal property of all literary institutions, and the real and personal property of all benevolent, charitable and scientific institutions incorporated by *this* [the] state.

Third.—The household furniture of each person not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for carrying on his business, and musical instruments not exceeding in value fifteen dollars to any one family.

Fourth.—All houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; and all tombs and rights of burial, and property held by a religious society as a parsonage not exceeding six thousand dollars in value and from which no rent is received. But all other property of any religious society *in this state*, both real and personal, shall be liable to taxation the same as other[s'] property.

Fifth.—All mules, horses, neat cattle, swine and sheep, less than six months old.

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9 Me., 91.
30 Me., 198.
69 Me., 347.

Land and interest in timber taxable.

R. R. buildings, &c., subject to municipal taxation as non-resident real estate. 1881, c. 91, § 1. R. S., c. 6, § 4. 60 Me., 198, 200.

Personal estate taxable, described.

R. S., c. 6, § 5. 36 Me., 259. 54 Me., 542. 56 Me., 288. 63 Me., 33.

Exemptions. R. S., c. 6, § 6.

U. S. and state property.

Literary and benevolent institutions.

[See arts. of separation, condition 7.]

61 Me., 586.

65 Me., 93.

Furniture, apparel,

tools, &c.

Meeting-houses, tombs and parsonages.

1877, c. 217.

65 Me., 94.

Young horses, &c.

1874, c. 178.

63 Me., 16.

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Sixth.—Hay, grain and potatoes, orchard products and wool, owned by, and in possession of the producer.

Indians and wards.
R.S., c. 6, § 6.
The aged and infirm poor.

Seventh.—The polls and estates of all Indians; and the polls of persons under guardianship.

Eighth.—The polls and estates of all persons who by reason of age, infirmity, and poverty are in the judgment of the assessors unable to contribute toward the public charges.

Highway tax on certain islands.

Ninth.—The polls and estates of inhabitants of islands on which there are no highways, may be exempted from the highway tax at the discretion of the town to which they belong.

Manufacturing establishments, &c.

Tenth.—*All manufacturing establishments, and all establishments for refining, purifying or in any way enhancing the value of any article or articles already manufactured, hereafter erected by individuals, or by incorporated companies, and all the machinery and capital used for operating the same, together with all such machinery hereafter put into buildings already erected, when the amount of capital invested exceeds the sum of two thousand dollars, are exempted from taxation for a term not exceeding ten years from the time the city or town in which such manufacturing establishments or refineries may be located, shall in a legal manner assent to such exemption, which assent shall have the force of a contract and be binding for the time specified; but all property so exempted shall be entered from year to year upon the assessment books and returned with the valuation of the several towns and cities when required by the state for the purposes of making the state valuation.**

—may be exempted for ten years.

Aqueducts, &c., in certain cases.
1878, c. 33,
§§ 1, 2.
See c. 55, § 8.

Eleventh.—The aqueducts, pipes and conduits of any corporation, engaged in supplying any city or town with water, shall be exempt from taxation, when any city or town shall take [there-] from the aqueducts, pipes or conduits of such corporations, water for the extinguishment of fires, without charge being made for the same. But this exemption shall not be so construed as to include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated.

Planted forest trees.
1872, c. 66.

Twelfth.—If any landholder, prior to March thirty, eighteen hundred and eighty-two, shall plant or set apart for the growth and production of forest trees any cleared land or land from which the primitive forest shall have been removed, and shall successfully cultivate the same for three years, the trees being not less in numbers than two thousand on each acre and well distributed over the same, then on application of the owner or occupant

* [NOTE. This paragraph has been adjudged to be in conflict with article IX, §§ 7 and 8, of the constitution. *Brewer Brick Co. v. Brewer*, 62 Me., 70, *Farnsworth Co. v. Lisbon*, 62 Me., 451.]

of such land to the assessors of the town in which the same is situated, the same shall be exempt from taxation for twenty years thereafter, *provided* that said applicant shall at the same time file with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; *provided* further, that such grove or plantation of trees shall during that period be kept alive and in a thriving condition.*

—may be exempted for twenty years.

Thirteenth.—All mines of gold, silver, or of the baser metals, which are now or may be opened and in process of development, shall be exempt from taxation for a term of ten years from the time of such opening. But this exemption shall not affect the taxation of the lands or the surface improvements of the same, at the same rate of valuation as similar lands and building in the vicinity.

Mines exempt for ten years. 1878, c. 29, § 1.

SEC. 7. All dogs more than six months old, shall be taxed one dollar in the town where they are kept, on the first day of April each year, to the owner or person who has them in possession at that time, if towns so vote.

Lands and surface improvements not affected. 1878, c. 29, § 2. Tax imposed on dogs, if towns so vote. R. S., c. 6, § 7.

SEC. 8. The poll tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of April in each year. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.

Poll tax where assessed. R. S., c. 6, § 8. 43 Me., 499. 47 Me., 172.

SEC. 9. All taxes on real estate shall be assessed in the town where the estate lies, to the *person who is the owner* or [person] in possession thereof on the first day of April in each year. In cases of mortgaged real estate, the mortgagor, for the purposes of taxation, shall be deemed the owner, until the mortgagee takes possession, after which, the mortgagee shall be deemed the owner.

Real estate where taxed. R. S., c. 6, § 9. 32 Me., 69. 34 Me., 90. 35 Me., 554. 56 Me., 46. See § 19.†

SEC. 10. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence thereof, they shall assess such wood, bark and timber to the purchaser thereof.

Standing wood, bark and timber may be assessed to purchaser. 1881, c. 45.

SEC. 11. A lien is created on such wood [, bark] and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section one hundred and twenty-nine.

A lien created thereon. How enforced. R. S., c. 6, § 11.

SEC. 12. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is assessed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Landlord and tenant to pay equally. R. S., c. 6, § 12.

SEC. 13. All personal property within or without *this* [the] Personal es-

* [NOTE. This section has been re-drafted by the commissioner for the sake of clearness.]

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tate taxable where owner resides.

R.S., c. 6, § 13. Except as follows.

R.S., c. 6, § 14.

Goods, wares, merchandise and lumber, where taxed.

1881, c. 28.

48 Me., 479.

53 Me., 520.

59 Me., 287.

60 Me., 279,

281, 282.

Personal property owned out of the state. 1871, c. 230.

Exceptions. 1876, c. 126. 1872, c. 23, § 1.

Owners of tanneries to furnish assessors where tanneries are located a sworn acc't of hides and leather on hand, April 1. 1872, c. 23, § 2.

Machinery and real estate of corporations. 37 Me., 446. 60 Me., 199.

Horses, cattle, &c.

state, except in the cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of April in each year. (a)

SEC. 14. The excepted cases referred to in the preceding section are the following :

First.—All goods, wares and merchandise, all logs, timber, boards and other lumber, and all stock in trade, including stock employed in the business of any one of the mechanic arts, in any town within *this* [the] state, other than where the owners reside, shall be taxed in such town if the owners, their tenants, or any person contracting under them for the building of any house, shop, store or vessel for such purposes, occupy any store, shop, mill, wharf, landing or ship-yard therein.

Second.—All goods, wares, merchandise, all logs, timber, boards and other lumber, and all other personal property which, on the first day of April in each year are within *this* [the] state, and owned by persons residing out of the state, or owned by persons unknown, except vessels built, or in process of construction, or undergoing repairs, and hides and the leather, the product of such hides, when it appears that the hides were sent into the state for the purpose of being tanned, and to be carried out of the state when tanned, shall be taxed to the person *or persons* having the same in possession, or to the person or persons owning or occupying any store, shop, mill, wharf, landing, ship-yard or other place therein where said property may be on said first day of April, and a lien is hereby created on said property for said tax, and may be enforced with the same effect as is provided in section twenty-two. All persons engaged in the business of tanning leather in *this* [the] state, shall on or before the first day of April in each year, furnish to the assessors of the *city, town or plantation* where such persons are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and also all hides and leather on hand from beasts slaughtered in *this* [the] state, which last named hides and leather shall be taxed in the town where [they were] tanned.

Third.—All machinery employed in any branch of manufacture, and all goods manufactured or unmanufactured, and all real estate belonging to any corporation, [except when otherwise expressly provided,] shall be assessed to such corporation in the town or other place where they are situated or employed ; and in assessing the stockholders for their shares in any such corporation, their proportional part of the value of such machinery, goods and real estate shall be deducted from the value of such shares.

Fourth.—All mules, horses, neat cattle, sheep, and swine shall

(a) 37 Me., 371 ; 48 Me., 443 ; 49 Me., 369, 430 ; 50 Me., 476 ; 53 Me., 520 ; 54 Me., 543 ; 60 Me., 200 ; 61 Me., 459 ; 68 Me., 33.

be taxed in the town where they are kept on the first day of April, in each year, to the owner or person, who has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for the purpose of pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, for any purpose, and being owned by, or in charge and possession of any person residing in any town in this state, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling house thereon is in one town, and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

Fifth—All personal property belonging to minors under guardianship, shall be assessed to the guardian in the place where he is an inhabitant. The personal property of all other persons, under guardianship, shall be assessed to the guardian in the town where the ward is an inhabitant.

Personal property of minors and wards.

Sixth—All personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any married woman or other person, shall be assessed to the husband of such married woman, or to such other person, in the place of which he is an inhabitant. But if such married woman, husband, or other person resides out of the state, it shall be assessed to such executor, administrator, or trustee, in the place where he resides.

—of married women, if held in trust.

Seventh—Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit it is accumulating, if within the state, otherwise, to the person so placing it, or his executors, or administrators, until a trustee is appointed to take charge of it or its income, and then to such trustee.

Funds entrusted to corporations.

Eighth—The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors, that said property has been distributed and paid over to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town, in which such executors or administrators live.

Undistributed personal property in hands of executors or administrators.

Ninth—Personal property held by religious societies shall be assessed to the treasurer thereof in the town where such societies usually hold their meetings.

—of religious societies. 65 Me., 94.

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Property legally taxed in another state or country. 1877, c. 182. Improvements on exempted lands, how taxed. R.S., c. 6, § 15. Stock of toll bridges, how taxed. 1880, c. 233.

Tenth—Personal property in another state or country on the first day of April, and legally taxed there.

SEC. 15. Betterments and improvements made upon such lands of literary institutions as are exempted from taxation, not including sites and buildings occupied by such institutions and their officers, shall be deemed personal property, and taxed to the tenant or owner thereof in the town where they are.

SEC. 16. The stock of all toll bridges shall be taxed as personal property, to the owners thereof, in the towns where they reside, except stock owned by persons residing out of the state, which shall be taxed in the town or towns where the bridge is located, and where such bridge is located in two towns one-half of such stock so owned by persons residing out of the state shall be assessed and taxed in each town.

Stock of water or gas companies, how taxed. R.S., c. 6, § 17.

SEC. 17. The stock in any local corporation, chartered for the purpose of supplying cities or towns with water or gas, held by any person out of the state or unknown, shall be subject to taxation, in the city or town where such corporation is located or transacts its ordinary business, as provided for the taxation of bank stock, in section thirty-two.

Duties of assessors, &c. Same as in assessing bank stocks. R.S., c. 6, § 18.

SEC. 18. The powers of assessors, collectors and treasurers, and the liens on the stocks, shall be the same as provided in sections thirty-two, thirty-three, thirty-five and thirty-six, and the duties therein imposed on cashiers, shall be performed by the treasurers of such corporations.

Clerks failing to make returns, property deemed corporate. R.S., c. 6, § 19.

SEC. 19. When the clerk of a corporation holding property liable to be taxed, fails to comply with the requirements of the twenty-seventh section of the forty-sixth chapter, whether the corporation was chartered before or since the separation of Maine from Massachusetts, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders. Such property both real and personal, is made taxable for state, county, city, town, school district, and parochial taxes, to be assessed and collected in the same manner and with the same effect as upon similar unexempted property owned by individuals. If the corporation is one which has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, the same as such property is taken and sold on execution.

Such property, how taxable. Taxes how assessed and collected.

Franchise may be sold in certain cases.

Blood animals. R.S., c. 6, § 20.

SEC. 20. Blood animals, brought into the state and kept for the purpose of improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.

Personal property of

SEC. 21. All goods, wares, merchandise, or other personal

property, which, on the first day of April in each year, are within this state for the purpose of sale, and owned by persons residing out of the state, shall be taxed to the person or persons having them in possession for the purpose of sale.

SEC. 22. Such person shall have a lien thereon, which he may enforce for the re-payment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections one hundred and one hundred and one hundred and

SEC. 23. If any person under the provisions of the foregoing section pays more than his proportionate part of the tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he shall be entitled to recover of the owner of the goods, wares, or merchandise, such portion of the whole tax, as would be such owner's proper share.

SEC. 24. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank or banks, or other corporation in this state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company; and when the capital stock of any insurance company incorporated in this state, is taxed at its full value, the securities and pledges held by said company to the amount of said stock, shall be exempt from taxation; but if the pledge or security consists of real estate in a town other than that where the stockholder resides, it shall be taxed where it lies, and the stock shall be exempt to the amount for which it is assessed.

SEC. 25. When personal property is mortgaged or pledged, it shall, for the purposes of taxation, be deemed the property of the party who has it in possession and may be distrained for the tax thereon. Money or personal property, loaned or passed into the hands or possession of another by any person residing in this state, secured by an absolute deed of real estate, shall be taxed to the grantee, the same as in case of a mortgage, although the land is taxed to the grantor or other person in possession.

SEC. 26. The undivided real estate of any deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax, and have a right to recover of the other heirs or devisees their portions thereof when paid by

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non-residents.
R.S., c. 6, § 21.
See § 14, par. 2.

Lien in favor of persons paying tax.
Lien on property taxed.
R.S., c. 6, § 22.

Remedy for paying more than proportion of tax.
R.S., c. 6, § 23.

Stock of companies invested, how taxed.

Stock of insurance companies exempt from tax in certain cases.
R.S., c. 6, § 24.

Personal property mortgaged, how taxed.
See § 9.
—may be distrained.

1878, c. 77.
Money loaned, secured by deed of real estate, taxed to grantee.

Real estate of deceased, how taxed.
R.S., c. 6, § 26.
69 Me., 31.

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him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of them the same as taxes assessed against them in their private capacity, and shall be a charge against the estate and allowed by the judge of probate; but when such executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes, and gives them the names of the heirs, and the proportions of their interest in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

Personal estate of partners, how taxed. 1879, c. 120, 59 Me., 289. Exception. See § 14, par. 1.

SEC. 27. Partners in mercantile and other business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all the personal property enumerated in the first paragraph of section fourteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein; excepting if any portion of such property is placed, deposited or situated in a town other than where their place of business is, under the circumstances specified in the first paragraph of section fourteen, they shall be taxed therefor in such other town; and in these cases they shall be jointly and severally liable for such tax.

Lands may be assessed to owners or tenants. Part owners may be taxed and pay separately. R.S., c. 6, § 28.

SEC. 28. All real estate, and such as is usually called real, but is made personal by statute, may be taxed to the tenant in possession, or to the owner, whether living in the state or not, in the town where it is; and when a state, county or town tax is assessed on lands owned or claimed to be owned, in common, or in severalty, any person may furnish the collector, or treasurer, to whom the tax is to be paid, an accurate description of his part of the land, in severalty, or his interest, in common, and pay his proportion of such tax; and thereupon his land or his interest shall be free of all lien created by such tax. (a)

Assessments may be continued to same person till notice of transfer.

Tenant in common considered owner. R.S., c. 6, § 29.

Property of manufactur-

SEC. 29. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment shall be valid, though the ownership or occupancy has changed, unless previous notice is given of such change, and of the name of the person to whom it has been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner for the purpose of taxation, unless he notifies the assessors what his interest is.

SEC. 30. The buildings, lands, and other property of manu-

(a) 22 Me., 405; 25 Me., 365; 32 Me., 70; 34 Me., 90; 35 Me., 554; 37 Me., 44; 43 Me., 499; 47 Me., 172, 415.

facturing, mining and smelting corporations, made personal property by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for the payment of such tax, and it may be sold for the payment thereof, as in other cases; and the shares of the capital stock of such corporations shall not be taxed to their owners.

SEC. 31. All real property in this state owned by any bank incorporated by the laws of this state, or by any national bank or banking association, shall be taxed in the place where the property is situated, to said bank or banking association, for state, county and municipal taxes, according to its value, as other real estate is taxed; but the stock of such banks shall be taxed to the owners thereof where they reside, if known to be residents of this state; but the taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of the state.

SEC. 32. The stock of any bank held by persons out of the state, or unknown, and that has not been certified according to the provisions of chapter forty-six, section twenty-seven, in any city or town in this state, and is not there assessed; and the stock of any bank appearing by the books thereof to be held by persons residing out of the state, or whose residence is unknown to the assessors, shall be assessed in the town where such bank is located, or transacts its ordinary business; and such city or town shall have a lien from and after the date of such assessment on such stock and all dividends thereon, until such tax and any cost or expenses arising in the collection thereof are paid. No assignment, sale, transfer or attachment shall pass any property in such stock unless the vendee first pays such tax and cost; and the cashiers of banks are required to return to the assessors, of the town where such bank is located or transacts its business, all the stock in such bank not returned to the assessors or other towns, according to the provisions of said section twenty-seven, [of] chapter forty-six; and such returns shall be made at the time and in the manner prescribed in said section, and shall be made the basis of taxation of such property.

SEC. 33. The cashier or other officer of each bank, is hereby required to exhibit on demand, to the assessors of any town all the books of such bank that contain any record of the stock of such bank or any dividend, declared or paid thereon, and if requested, shall deliver to them a true and certified copy, of so much of said record as they may require. Should any cashier

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ing, mining
and smelting
corpora-
tions, how
and where
taxed.
1878, c. 47.
32 Me., 70.
—lien for col-
lection.
—shares.

Real estate
of banks,
&c., where
taxed.

Bank stock,
where taxed.
36 Me., 261.
54 Me., 545.
55 Me., 461.
56 Me., 275,
289, 312, 315.

Taxation of
bank stock
owned out of
the state.
R.S., c. 6, § 32.

Cashiers re-
quired to ex-
hibit books.
—deliver cer-
tified copy of
record of di-
vidend.
R.S., c. 6, § 33.

CHAP. 6. neglect or refuse to perform the duties required by this and the preceding section, the assessors may doom such bank in such sum as they deem reasonable, and the assessment shall bind the bank, and the tax thereon shall not be abated, and such cashier shall be liable for such neglect or refusal, to the penalty prescribed in section twenty-nine, chapter forty-six.

Penalty.

Cashier also liable.

Shares taxed in town where bank is located, when residence of holder is unknown or is out of the state.
1879, c. 139.

SEC. 34. When returns of stock in the banks and national banking associations are made according to the provisions of section twenty-seven of chapter forty-six, or the preceding section, if it be found by the assessors of any town receiving such returns that the holders of such stock do not reside in such town, they shall within fifteen days return the names of such stockholders, with the amount of stock held by them, to the assessors of the town where such stockholders reside, if their residence is known, and within the state; and if not, such return shall be made to the assessors of the town where the bank is located, and shall be subject to the provisions of section thirty-two of this chapter.

Collectors of taxes to give notice.
R.S., c. 6, § 35.

SEC. 35. The collector of any town, to whom has been committed a tax upon the stock of any bank, shall, within thirty days after the bills of assessment are delivered to him, cause a notice in writing to be delivered to the cashier or president of such bank, stating the description of stock taxed, to whom assessed, if stated in the bills, and the tax thereon. No dividend shall be paid on such stock after such notice until the tax and any cost thereon are paid. The cashier may pay such tax, and payment shall constitute a lawful charge in offset against any dividend thereon. Should such tax remain unpaid ninety days after such notice, the collector may sell such stock in the manner specified in sections one hundred and thirty-five and one hundred and thirty-six. For the purpose of collecting taxes on bank stock, collectors may act in any city, town or plantation in this state.

No dividend paid till tax is paid.

Tax charged in offset. Stock may be sold.

Powers of collectors extended. See §§ 137, 140, 141.

Actions maintained by treasurers of towns and cities.
R.S., c. 6, § 36.

SEC. 36. The treasurer of any town, and any successor in office may maintain an action on the case against any bank, and recover therein the tax assessed if unpaid, and the lawful charges upon any share thereof, if there has been paid after such tax was assessed any dividend thereon; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects.

Supplementary assessments may be made to correct mistakes.

R.S., c. 6, § 37. See § 139, c. 3, § 9.

SEC. 37. When any assessors, after completing the assessment of a tax, discover that they have by mistake omitted any polls or estate liable to be assessed, they may during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such polls and estate their proportion of such tax according to the principles on which the assessment was made,

certifying that they were omitted by mistake. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted by mistake, and that the powers in their previous warrant, naming the date of it, are extended thereto; and the collector shall have the same power, and be under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent., or alters the proportion of tax allowed by law to be assessed on the polls.

SEC. 38. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to municipal officers of each town or other place in this state, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

SEC. 39. 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 collectors, constable or constables of such town or other place, with their warrant or warrants in due form of law, requiring them to collect and pay the same to the treasurer of state, 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, one month at least before the time at which they are required to pay in such tax.

SEC. 40. In the assessment of all state, county, town, plantation, parish or society taxes, the assessors thereof shall govern themselves by the rules contained in this chapter, until otherwise provided by the legislature, except in parishes and societies where a different provision for assessing their taxes is made; and shall assess on the taxable polls therein such part of the whole sum to be raised as they may deem expedient; but the whole poll tax assessed in one year upon an individual for town, county and state

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34 Me., 268.
61 Me., 547.
65 Me., 25.

Treasurer of state to issue warrants for state tax.
R.S., c. 6, § 38.
State tax for each year separately ordered.
1880, c. 239, § 16.

What his warrant requires.
R.S., c. 6, § 39.

Rules for assessment of taxes.
1876, c. 91.
65 Me., 461.

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Poll taxes
not to exceed
\$3.

Highway
taxes, &c.

purposes, except highway taxes separately assessed, shall not exceed three dollars. The same rule shall be observed in the assessment of highway taxes; and the residue of such taxes shall be assessed on the estates according to their value.

PERSONAL LIABILITY OF ASSESSORS.

Assessors responsible for personal faithfulness only.

R.S., c. 6, § 41.

SEC. 41. The assessors of towns, plantations, school districts, parishes and religious societies, shall not be responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with the corporations, for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity. (a)

STATE TAXATION OF RAILROAD, TELEGRAPH, EXPRESS AND INSURANCE COMPANIES, AND SAVINGS BANKS.

Return of railroad companies.
1874, c. 258, § 1.

—to contain length of line and assessed value of depots, &c.

Corporations or persons operating railroads to pay annual excise tax.
1881, c. 91, § 2.

State to pay cities and towns 1 per cent. on stock held therein.

Proviso.

Amount of tax, how ascertained.
1881, c. 91, § 3.

SEC. 42. Every railroad company, incorporated under the laws of this state, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under the oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of so much of its line as is within the state, and the assessed value in each town of its depots and other property taxed by municipalities.

SEC. 43. Every corporation, person or association, operating any railroad in this state, shall pay to the state treasurer, for the use of the state, an annual excise tax, for the privilege of exercising its franchises in this state, which, with the tax provided for in section four, shall be in lieu of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under the provisions of sections forty-two to forty-eight inclusive, to the several cities and towns, in which on the first day of April in each year, is held railroad stock hereby exempted from other taxation, an amount equal to one per centum on the value of such stock on that day, as determined by the governor and council; *provided*, however, that the total amount thus apportioned on account of any railroad shall not exceed the sum received by the state as tax on account of such railroad.

SEC. 44. The amount of such [annual excise] tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of September next preceding the levy

(a) 11 Me., 137; 12 Me., 259; 15 Me., 260; 30 Me., 187; 43 Me., 499; 49 Me., 351.

ing of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile *shall* [do] not exceed twenty-two hundred and fifty dollars, the tax shall be equal to one quarter of one per cent. of the gross transportation receipts; when the average receipts per mile exceed twenty-two hundred and fifty dollars and do not exceed three thousand dollars, the tax shall be equal to one half of one per cent. of the gross receipts; and so on increasing the rate of the tax one quarter of one per cent. for each additional seven hundred and fifty dollars of average gross receipts per mile or fractional part thereof, *provided*, the rate shall in no event exceed three and one quarter per cent. When a railroad lies partly within and partly without *this* [the] state, or is operated as a part of a line or system extending beyond *this* [the] state, the tax shall be equal to the same proportion of the gross receipts in *this* [the] state, as herein provided, and its amount [shall be] determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in *this* [the] state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within *this* [the] state.

Proviso.

Railroads partly outside the state, tax how ascertained.

SEC. 45. The governor and council, on or before the first day of April in each year, shall determine the amount of such tax, and report the same to the state treasurer, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

Gov. &c., to fix tax and report to state treasurer, who shall notify companies. 1881, c. 91, § 4.

SEC. 46. Said tax shall be due and payable, one half thereof on the first day of July next after the levy is made, and the other half on the first day of October following. If any party fails to pay the tax, as herein required, the state treasurer may proceed to collect the same, with interest, at the rate of ten per cent. a year, by an action of debt, in the name of the state. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

Tax payable in July and October. 1881, c. 91, § 5. Treasurer to enforce collection. Tax to be a lien and take precedence.

SEC. 47. Any corporation, person or association aggrieved by the action of the governor and council in determining the tax, through error or mistake in calculating the same, may apply for an abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the governor and council may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or,

Aggrieved parties may apply for abatement to governor and council. 1881, c. 91, § 6.

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if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

Further returns may be required by railroad commissioners. 1881, c. 91, § 7.

SEC. 48. If the returns now required by law, in relation to railroads, shall be found insufficient to furnish the basis upon which the tax is to be levied, *it shall be the duty of the railroad commissioners to* [shall] require such additional facts in the returns as may be found necessary; and, until such returns shall be required, or, in default of such returns when required, the governor and council shall act upon the best information [that] they may be able to obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in *this* [the] state, which shall refuse or neglect to make the returns required by law, or to exhibit to the railroad commissioners *their* [its] books for the purposes aforesaid, or shall make returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, shall forfeit *a sum* not less than one thousand *dollars*, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated may extend.

Commissioners to have access to books of railroad companies.

Penalty for refusing to make returns or making false ones.

Telegraph companies to pay annual tax. 1880, c. 246, § 1.

SEC. 49. Every telegraph corporation, *company* or person doing business within the *limits of this* state shall annually pay into the state treasury a tax of two and one half per cent. on the value of any telegraph line owned by said corporation, *company* or person within the *limits of this* state, including all poles, wires, insulators, office furniture, batteries and instruments, *and any circumstances or conditions which affect the value of the property.*

Returns to be made to secretary of state. 1880, c. 246, § 2.

SEC. 50. Every such corporation, *company* or person shall annually, on or before the fifteenth day of April, return to the secretary of state, under the oath of its superintendent, the amount and value of all the property enumerated in the preceding section, owned by it within the limits aforesaid, together with the names and residences of all share holders living in *this* [the] state, and the number of shares owned by each on the first day of April annually, and the governor and council shall determine said values and assess said tax thereon on or before the first day of May annually. The secretary of state shall thereupon certify said assessment to the state treasurer, who shall forthwith notify the several parties assessed *thereof*. Said tax shall be paid into the treasury on or before the first day of September annually, and shall be in lieu of all state or municipal taxation on any of the property or shares of said corporations, *companies* or persons.

Governor and council to assess tax. Secretary of state to certify tax to treasurer of state. —when to be paid.

Proceedings

SEC. 51. If any corporation, *company* or person aforesaid fails

to make the return herein provided, the governor and council shall proceed to make said assessment on such valuation as they think just, with such evidence as they are able to obtain, and such assessment shall be final. And if any such corporation, *company* or person fails to pay the tax required by this section and the two preceding, the state treasurer may forthwith commence an action of *contract* [assumpsit] in the name of the state for the recovery of the same with interest.

SEC. 52. When such tax is paid, it shall be the duty of the state treasurer to credit to each town such proportion of the tax of each company as the number of shares in said company, owned in said town bears to the whole number of said company's shares owned in the state, the remainder to be retained for the use of the state.

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in case of failure to make return and pay tax. 1880, c. 246, §3.

Adjustment of tax when paid. 1880, c. 246, §4.

SEC. 53. Every express corporation, *company* or person doing express business on any railroad, steamboat or vessel in *this* [the] state, shall annually before the first day of May, apply to the state treasurer for a license authorizing the carrying on of said express business; and every such corporation, *company* or person shall annually pay to the state treasurer, on or before the first day of May, three fourths of one per cent. of the gross receipts of said business for the year ending on the first day of April preceding. Said three fourths of one per cent. shall be on all of said express business done in *this* [the] state, including a pro rata part on all express business coming from other states or countries into this state, and on all going from this state to other states or countries; *provided*, however, that nothing herein shall be construed to apply to goods or merchandise in transit through the state.

Companies and persons doing express business to apply annually for license and to pay tax. 1880, c. 244, §1.

Proviso.

SEC. 54. Every such express corporation, *company* or person shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return to the governor and council, verified by oath *as to its correctness*, stating the amount of said receipts for all express matters carried within *this* [the] state as stated in the preceding section; whereupon the governor and council shall on or before the fifteenth day of June in the same year assess the tax [therein] provided *by said section*, and forthwith certify the same to the state treasurer, who shall thereupon notify said corporations, *companies* or persons, and said taxes shall be paid into the state treasury on or before the first day of May following.

Shall make annual returns to governor and council. 1880, c. 244, §2.

Governor and council to assess tax.

SEC. 55. The tax assessed upon express corporations, *companies* or persons as aforesaid shall be for the year commencing April one, in the year of our Lord eighteen hundred and eighty, and for every subsequent year, and payable to the state treasurer on or before the first day of May, annually, afterwards, and shall be in lieu of all local taxation.

Tax payable annually. 1880, c. 244, §3.

In lieu of local tax.

SEC. 56. Any corporation, *company* or person, neglecting to

Penalty for

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neglect to
make
returns.
1880, c. 244, § 4.

—for failure
to pay tax.

Foreign in-
surance
companies
to pay tax on
premiums.
1876, c. 129, § 1.

Amount of,
how deter-
mined.
1876, c. 129, § 2.

—how com-
puted.

Such com-
panies to
make
return.
1876, c. 129, § 3.

Tax, how
assessed.

Companies
to be notified
of assess-
ment.

make returns according to the provisions of section fifty-four, shall forfeit twenty-five dollars a day for every day's neglect so to do, to be recovered by an action of debt brought in the name of the state, and in case of such neglect, the governor and council shall proceed to make the assessment of tax prescribed herein on such gross receipts as they may think just with such evidence as they may be able to obtain, and from such assessment there shall exist no right of appeal on the part of the company or person failing to make the returns as aforesaid, and if any corporation, *company* or person fails to pay the tax required by section fifty-three, the state treasurer may forthwith commence an action of *contract* [assumpsit] in the name of the state for the recovery of the same with interest.

SEC. 57. Every insurance company or association which does business in *this* [the] state, not incorporated or associated under *the* [its] laws *thereof*, shall, as hereinafter provided, annually pay a tax upon all premiums received, whether in cash or in notes absolutely payable, in excess over losses actually paid during the year, on contracts made in *this* [the] state for insurance of life, property or interests therein, at the rate of two per cent. a year.

SEC. 58. In determining the amount of tax due under the preceding section, there shall be deducted by each company from the full amount of premiums received, the amount paid in *this* [the] state during the year on claims under policies, and so much of any of said premiums as may be returned or allowed during the year to the insurer, as not collected, or used, or earned; and the tax shall be computed on the net amount thus actually received by said companies or their agents as aforesaid.

SEC. 59. Every company or association which by the provisions of the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of January, in each year, make a return under oath, to the insurance commissioner, stating the amount of all premiums received by said company, either in cash or notes absolutely payable, during the year ending on the thirty-first day of December next previous, and also the amount to be deducted therefrom, under the provisions of the preceding section, specifying the whole amount thereof, and also the classes of deductions and [the] amount of each class. Said tax shall be assessed by the state treasurer upon the certificate of the insurance commissioner, to be seasonably furnished therefor on or before the first day of April, the same to be paid on or before the first day of May *then next*. [following.] *It shall be the duty of the treasurer to* [shall] notify the several companies of the assessment, and unless the same *be* [is] paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.

SEC. 60. *In case* [If] any insurance company or association shall refuse[s] or neglect[s] to make the return required by the preceding section, the state treasurer shall make such assessment on such company or association as he deems just, and unless the same shall be paid on demand, such company or association shall have no right to do business in *this* [the] state, and *it shall be the duty of* the insurance commissioner *to* [shall] give notice accordingly. And if after such notice any person does business in *this* [the] state for such company or association, he shall be liable to the penalty provided in section seventy-three of chapter forty-nine.

SEC. 61. But any insurance company incorporated by a state or country whose laws impose upon insurance companies chartered by this state any greater tax than is herein provided, shall pay the same tax upon business done by it in this state, in place of the tax above provided; and the insurance commissioner is hereby authorized to require the return upon which such tax may be assessed to be made to him, and the treasurer is hereby authorized to assess such tax; and if such tax is not paid as provided in section fifty-nine the insurance commissioner shall suspend the right of said company to do business in this state.

SEC. 62. Every savings bank and institution for savings incorporated under the laws of *this* [the] state shall, semi-annually, on the last Saturday of April and October in each year, make a return signed and sworn to by its treasurer, of the average amount of its deposits for the six months next preceding each of said days, deducting an amount equal to the amount of United States bonds, and the value of real estate, owned by said bank or institution. Said return shall be made to the treasurer of the state on or before the second Monday of May and November of each year, and for willfully making a false return, he shall *be liable to pay a fine of* [forfeit] not less than five hundred nor more than five thousand dollars. The treasurer shall pay to the treasurer of the state a tax on account of its deposits of one per cent. a year, on the amount of its deposits as in said returns. One half of said tax to be assessed on the average amount on deposit for the six months ending and including the last Saturday in April, and the other half on the average on deposit for the six months ending and including the last Saturday in October. One half of the sum so paid to be appropriated for the use of schools, as provided in chapter eleven, section one hundred and eighteen, and one half to the use of the state. The taxes imposed by this section shall be paid semi-annually within ten days after the first Monday in June and December.

SEC. 63. Every savings bank or institution for savings, neglecting to pay the taxes imposed by the preceding section, shall be

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—neglecting to make return, assessment, how made.
1876, c. 129, §4.

In case of non-payment, forbidden to do business in state.
Penalty.

Ratio of tax, on certain foreign insurance companies.
1876, c. 129, §5.

Return and assessment of tax.

Right to do business in this state suspended in certain cases.

Savings banks to make semi-annual return to treasurer of state.
1877, c. 218, § 15.
66 Me., 243.
68 Me., 517,
519.

Penalty for making false return.

Tax payable to treasurer of state.

—how assessed.

—how appropriated.

—when payable.

Liable for neglect, with costs and interest.

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1877, c. 218,
§ 16.

Deposits ex-
empt from
municipal
taxation, ex-
cept real es-
tate held by
bank.

1877, c. 218,
§ 17.

Return of
bank stock
pledged as
collateral to
be made to
assessors of
municipali-
ties where
owners
reside.

1877, c. 218,
§ 25.

liable for the same with costs and interest in an action of debt in the name of the state at the suit of the treasurer.

SEC. 64. All deposits of savings banks in *this* [the] state shall be exempted from municipal taxation to the bank or to the depositor, excepting real estate owned by the bank, and not held as collateral security, which may be taxed by the city or town in which the same is located.

SEC. 65. *It shall be the duty of* treasurers of savings banks, on the first day of April in each year, to [shall] return to the assessors of cities, towns and plantations *in this state*, where persons reside who own bank stock which is pledged or transferred to said bank as collateral security for loans, the names of persons pledging or transferring such stock and the amount of the same; and stock so pledged or transferred by persons residing out of the state shall be returned by the treasurers in the same manner to the assessors of the cities or towns in which the bank whose stock is so pledged or transferred is located. For the purposes of taxation, bank stock so pledged or transferred as collateral security for loans, shall be deemed the property of the persons so pledging or transferring it.

TAXES ON LANDS IN PLACES NOT INCORPORATED.

Lands in
places not
incorporated
may be taxed
by state.

R.S., c. 6, § 42.
1880, c. 239,
§ 17,

Are subject
to county
taxes.

Treasurer of
county to
certify them
to treasurer
of state, who
is to give
credit for
them.

R.S., c. 6, § 43.

SEC. 66. Lands not exempted, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state and county taxes as herein provided for ordering the state and county taxes upon property liable to be assessed in towns.

SEC. 67. Such lands may be assessed by the county commissioners according to the last state valuation for a due proportion of county taxes. Lists of such taxes, including those made on account of highways, shall be immediately certified and transmitted by the county treasurer to the treasurer of state. In the list, each such township and tract shall be sufficiently described, with the date, and amount of assessment on each. The treasurer of state shall, in his books, give credit to the county treasurer for the amount of each such assessment; and when paid to him, shall certify to the county treasurer the amount of tax and interest so paid, annually, on the first Monday of January.

SEC. 68. When the legislature shall assess such state tax, the treasurer of state shall, within three months *next* thereafter, cause the lists of such assessments, with the lists of any county tax so certified to him, both for the current year, to be advertised three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the land lies, and shall cause like advertisement of the lists of such state and county taxes for

Lists of as-
sessments to
be certified
and adver-
tised annu-
ally.

1880, c. 239,
§ 18.

the following year to be made within three months next after one year from such assessment. The said lands shall be held to the state for the payment of such state and county taxes, with interest thereon at the rate of twenty per centum, to commence upon the taxes for the year in which such assessment is made at the expiration of one year, and upon the taxes for the following year upon the expiration of two years from the date of such assessment.

SEC. 69. The owners of the lands so assessed and advertised, may redeem them, by paying to the treasurer of state the taxes with interest thereon, within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and shall be entitled to a certificate from the treasurer of state, discharging the tax upon the number of acres, or interest, upon which such payment is made. Each part or interest of every such township or tract, upon which the state or county taxes so advertised are not paid with interest within the time limited in this section for such redemption, shall be wholly forfeited to the state, and vest therein free of any claims by any former owner or person.

SEC. 70. All lands thus forfeited shall, annually in the month of September, be sold by the treasurer of state at public auction to the highest bidder; but never at a price less than the full amount due thereon for such unpaid state and county taxes, interest, and cost of advertising. Notice of the sale shall be given by publishing a list of the lands to be sold with the amount of such unpaid taxes, interest, and costs on each parcel, and the time and place of sale, in the state paper, and in some newspaper, if any, printed in the county in which the lands lie, three weeks successively, within three months before the time of sale.

SEC. 71. If any such tract is sold for more than the amount due, the surplus shall be held by the state to be paid to the owner, whose right has been so forfeited, upon due proof of ownership produced to the governor and council.

SEC. 72. Any owner may redeem his interest in such lands, by paying to the treasurer of state his part of the sums due at any time before the sale; or after the sale, by paying or tendering to the purchaser, within a year, his proportion of what the purchaser paid therefor at the sale, with interest at the rate of twenty per cent. per annum from the time of sale, and one dollar for a release; and the purchaser, on reasonable demand, shall execute such release; and if he refuses or neglects, a bill in equity may be maintained against him and compel him to do so, with costs and any damages occasioned by such refusal or

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Lands held for payment of taxes.

Lands forfeited in one year if taxes are not paid. R.S., c. 6, § 45. 1880, c. 239, § 19. 26 Me., 218. 36 Me., 336. 43 Me., 312. 46 Me., 518.

Treasurer of state to sell lands forfeited at auction in September annually. 68 Me., 317.

Notice to be published in some county paper. R.S., c. 6, § 46.

Pays surplus to owners. R.S., c. 6, § 47.

Owner may pay tax before sale or redeem from purchaser within one year. R.S., c. 6, § 48.

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neglect. Or such owner may redeem his interest by paying as aforesaid to the treasurer of state, who on payment of fifty cents, shall give a certificate thereof; which certificate, recorded in the registry of deeds in the county where the lands lie, shall be a valid release of such interest, and the title thereto shall revert and be held as if no such sale had been made. The governor and council may draw their warrant on the treasurer for any money so paid to him, in favor of the purchaser for whom it was paid, or his legal representatives.

Copy of record of treasurer's doings made evidence.

Costs apportioned.

County taxes paid to treasurer of county.

R.S., c. 6, § 49.

68 Me., 317.

SEC. 73. The printers' bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be chargeable with its proportion thereof. All amounts of county taxes and interest thereon so received by the treasurer of state, shall be credited by him to the counties, to which they belong, and paid to the treasurers thereof. The treasurer of state shall make a record of his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the state in the land sold.

Owner may pay taxes to county treasurer.

R.S., c. 6, § 50.

SEC. 74. Any owner of lands so assessed by the county commissioners for county taxes, may redeem them by paying to the county treasurer the amount due thereon for such taxes, interest and charges, and depositing with the treasurer of state the county treasurer's certificate of such payment, at any time before the sale.

Assessment of lands for opening roads in unincorporated places.

1874, c. 253.

1876, c. 85, § 1.

Lien created.

See c. 18, §§

SEC. 75. When a road is laid over lands under the provisions of section , [of] chapter eighteen, the county commissioners shall at their first regular session thereafter assess thereon and adjoining townships such an amount as they judge necessary for making, opening and paying expenses attending it; and such assessment shall create a lien thereon for the payment thereof; and they may make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and assess upon each a sum proportional to the value thereof and the benefits likely to result to the same by the establishment of the road; when such assessment will be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such land. Any person aggrieved by any assessment may appeal to the supreme judicial court at the term thereof held first after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the tract or township, and what part, if any, by the county, and there

When assessment appears oppressive, an equitable amount may be assessed on county.

Appeal to S. J. Court.

Proceedings.

17 Me., 197.

27 Me., 294.

29 Me., 200.

30 Me., 352.

shall be no appeal from such decision. They shall, at the same time, fix the time for making and opening such road, not exceeding two years from the date of the assessment, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bonds to the treasurer of the county, with sureties to be approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

SEC. 76. If the owners shall make and open such road to the acceptance of the commissioners, after an actual examination by one or more of their board, within said time, the assessment shall thereby be discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to make and open it.

SEC. 77. Said county commissioners, in September, annually, by one or more of their board, shall make an annual inspection of all county roads in the unincorporated townships and tracts of land in their counties, and thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, and assess such amount thereon; and they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and assess upon each a sum proportionate to the value thereof; and cause so much thereof as they deem necessary for the purpose aforesaid, to be expended on said roads within one year thereafter, and such assessment shall create a lien thereon for the payment thereof; when such assessment will be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such lands.

SEC. 78. If by the fifteenth of June following in each year, the owners of such lands shall repair such roads to the acceptance of the commissioners, after an actual examination by one or more of their board, the assessment shall be thereby discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to repair such roads.

SEC. 79. If any owner fails to pay the sum so assessed on his land within two months from the time fixed for making and opening a new road, as provided in section seventy-six, or within two months after the fifteenth of June, for repairing roads, as provided

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33 Me., 458,
46 Me., 336,
346.

An agent to be appointed to superintend building of roads.

Owners of lands may discharge their assessments by building of roads.
R.S., c. 6, § 52.

Commissioners annually to inspect county roads in unincorporated places.

To make estimate of repairs.
1879, c. 124.

—divisions and assessments.

—to cause expenditures within one year.

When burdensome to owners, equitable sum to be assessed on county.

Land owners may discharge their assessment by repairing road.

R.S., c. 6, § 54.

Proceedings if owner fails to discharge his assessment.

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R.S., c. 6, § 55.
 1876, c. 85, § 2.
 27 Me., 294.
 30 Me., 352.
 33 Me., 458.

in the preceding section, the county treasurer shall proceed to sell the lands so assessed by advertising the lists of unpaid taxes, with the date of assessment, and the time and place of sale, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be at least thirty days before the time of sale. No bid shall be received at such sale for less than the amount due for the tax, costs and interest at twenty per cent. per annum from the time prescribed for the payment of said tax; and the treasurer shall sell so much of such land as is necessary to pay the unpaid tax, costs and interest as aforesaid, and give a deed thereof to the purchaser, if any; and if no one becomes a purchaser at such sale, it shall be forfeited to the county; and such owner or part owner or tenant in common may redeem his interest therein at any time within two years from the sale or forfeiture, by paying to the purchaser or the county the sum for which it was sold or forfeited, with interest at twenty per cent. per annum, and any sums subsequently paid for state and county taxes thereon.

Owners entitled to overplus.
 R.S., c. 6, § 56.

SEC. 80. Any owner of lands, so sold, shall be entitled to his share in any overplus of the proceeds of such sale, on exhibiting to the treasurer satisfactory evidence of his title.

Prima facie proof of title by purchase at such sale.
 R.S., c. 6, § 57.
 27 Me., 293.
 See §§ 183, 200.

SEC. 81. In any trial at law or in equity involving the validity of any sale or forfeiture of such lands, as provided in the preceding section, it shall be prima facie proof of title for the party claiming under it, to produce in evidence the county treasurer's deed, duly executed and recorded, the assessments signed by the county commissioners and certified by them or their clerk to the county treasurer, and to prove that the county treasurer complied with the requirements of the law in advertising and selling. But the purchaser or the county shall have a lien on the land sold or forfeited for the taxes, costs and interest, and any subsequent taxes legally assessed thereon and paid by either, or those claiming under them; and such sums shall be paid or tendered, before any person shall commence, maintain or defend any suit at law or in equity, involving the title to such lands under such sale or forfeiture, notwithstanding any irregularities or omissions in such sale or forfeiture.

Purchasers acquire state's title only, and haveno claim on the state.
 R.S., c. 6, § 58.
 34 Me., 269.
 See §§ 139, 188, 189.

SEC. 82. Purchasers of land sold by reason of the non-payment of state and county taxes, and assessments for opening, making, and repairing roads, shall have no claim against the state or county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings, or failure to comply with the provisions of law under which the sales were made. The deeds given pursuant to sales made for non-payment of state and

county taxes, shall vest in the grantee the title of the state, or of the county, to the lands sold, subject to the conditions of sale, and no more.

SEC. 83. Any owner, part owner, tenant in common, or other person having a legal interest in any tract so advertised, sold or forfeited, may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim upon his interest. The rate of interest upon unpaid state and county taxes, and taxes assessed by county commissioners for opening, making, and repairing roads, shall be twenty per cent., and shall commence at the expiration of one year from the date of the assessments, except when it is otherwise provided by law.

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Part owner may redeem his share.
R.S., c. 6, § 59.

1880, c. 239,
§ 20.

ASSESSMENT OF TAXES IN INCORPORATED PLACES.

SEC. 84. When a state tax is imposed and required to be assessed by the proper officers of the towns in the state, the treasurer of state shall send such warrants, as he is, from time to time, ordered to issue for the assessment of such tax, to the sheriffs of the different counties, who shall transmit them to the assessors of the towns in their counties, according to the directions thereof.

Treasurer of state to send warrants to sheriffs for assessments on towns of state tax.
R.S., c. 6, § 60.

SEC. 85. In order to assess a county tax, the county commissioners, at their regular session next before the first day of each month of January in which the legislature meets, shall prepare estimates of the sums necessary to defray the expenses, which have accrued or may probably accrue for one year from said day, including the building and repairing of jails, court houses, and appurtenances, with the debts owed by their counties, and like estimates for the year next succeeding thereafter, and the county tax for both said years shall be granted by the legislature separately at the same session.

County commissioners to make annually estimates for county taxes.
R.S., c. 6, § 61.
1880, c. 239,
§ 21.

SEC. 86. Said estimates shall be recorded by their clerk in a book kept for that purpose; and a copy of them shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit them to the office of the secretary of state, on or before the first day of each month of January in which the legislature meets, to be by him laid before the legislature.

Estimates to be recorded and transmitted to secretary of state.
R.S., c. 6, § 62.
See c. 8, § 15.
1880, c. 239,
§ 22.

SEC. 87. When a county tax is authorized, the county commissioners shall in the month of March in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation, and issue their warrant to the assessors, requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

County commissioner to apportion sums to be assessed and issue warrants to assessors.
R.S., c. 6, § 63.
1880, c. 239,
§ 23.

SEC. 88. No assessment of a tax by a town or parish will be

Not legal, un-

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less raised at legal meeting.
 R.S., c. 6, § 64.
 Assessors to give notice to bring in lists of taxable property.
 R.S., c. 6, § 65.
 3 Me., 296.
 57 Me., 278.
 66 Me., 357.
 68 Me., 352-3, 356-7.

If no lists are brought in by tax-payers, no claim for abatement.
 1881, c. 73, § 1.
 37 Me., 562.
 53 Me., 505.
 57 Me., 280.
 66 Me., 176, 387.
 68 Me., 356-7.

Persons may be required to make oath to lists.
 1881, c. 73, § 2.
 53 Me., 507.
 57 Me., 278.
 66 Me., 176.
 67 Me., 436.
 —refusal a bar to right of appeal.
 66 Me., 176.

Abatements may be made within two years.
 1881, c. 73, § 3.
 19 Me., 330.
 33 Me., 446.
 57 Me., 280.
 67 Me., 435-6.

Appeal to county commissioners. Proceedings thereon.
 R.S., c. 6, § 69.
 57 Me., 280.
 67 Me., 435.

legal, unless the sum assessed is raised by vote of the qualified voters, at a meeting legally called and notified. (a)

SEC. 89. Before making any assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting up notifications in some public place in the town, or notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, which they were possessed of on the first day of April of the same year.

SEC. 90. If any person after such notice does not bring in such list, the assessors shall ascertain otherwise as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment such person is liable to be taxed, and he shall be thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer such list at the time appointed.

SEC. 91. The assessors or either of them may require the person presenting such list to make oath to its truth, which either of them may administer, and either of them may require such person to answer all proper inquiries in writing as to the nature, situation and value of his property liable to be taxed in this state, and a refusal or neglect to answer such inquiries and subscribe the same, shall bar the right of such person to an appeal to the county commissioners, but such lists and answers shall not be conclusive upon the assessors.

SEC. 92. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. They shall keep in suitable book form, a record of such abatements, with the reasons for each abatement, and shall report the same to the town at its annual meeting, and to the mayor and aldermen of cities, on or before the first Monday in March of each year.

SEC. 93. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessor or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow the costs to the

(a) See § 180. 68 Me., 357.

town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for the collection thereof against him.

SEC. 94. The assessors shall assess upon the polls and estates in their town all town taxes and their due proportion of any state or county tax, according to the rules in the then last act for raising a state tax and in this chapter; make perfect lists thereof under their hands; and commit the same to the constable or collector of their town, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form hereinafter prescribed.

SEC. 95. They may add their proportion of the state and county tax to any of their other taxes, and make out one warrant and their certificates accordingly.

SEC. 96. They may assess on the polls and estates such sum over and above the sum committed to them to assess, and not exceeding five per cent. thereof, as a fractional division thereof renders convenient, and certify that fact to their town treasurer.

SEC. 97. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the proper officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office for this purpose.

SEC. 98. When they have assessed any county tax and committed it to the proper officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer. When they have so assessed and committed a state tax, they shall return a like certificate to the state treasurer; and if this is not done, and any part of such tax remains unpaid, for sixty days after the time fixed for its payment, the state treasurer shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

SEC. 99. If any town does not choose assessors, or if so many of them refuse to accept, that there are not such a number as the town has required, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessor shall be paid for his services one dollar and fifty cents for every day he is necessarily employed in the service of the town. (a)

SEC. 100. If any town neglects to choose selectmen or assessors, it shall forfeit not exceeding three hundred, nor less than one

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Assessments, how made.
Lists, to whom committed.
R.S., c. 6, § 70.
4 Me., 75.
51 Me., 601.
52 Me., 539.
59 Me., 528.
64 Me., 190.
71 Me., 182.

State and county taxes added.
R.S., c. 6, § 71.
71 Me., 183.

Overlay not to exceed five per cent.
R.S., c. 6, § 72.
See § 37.

Record of assessment and invoice to be deposited in assessors' office.
R.S., c. 6, § 73.
58 Me., 529.
71 Me., 183.

Certificate to be sent to county treasurer.

and to treasurer of state.

—who shall issue warrant.
R.S., c. 6, § 74.

Selectmen to be assessors in certain events.

Per diem \$1.50.
R.S., c. 6, § 75.

Penalty for neglect to choose.
R.S., c. 6, § 76.

(a) 51 Me., 600; 55 Me., 503; 61 Me., 546.

CHAP. 6. hundred dollars, as the supreme judicial court orders, for the use of the state.

When no assessors, county commissioners may appoint.

SEC. 101. In such case, and when the selectmen and assessors chosen by a town do not accept the trust, the county commissioners may appoint three or more suitable persons in the county, to be assessors of taxes, and such assessors, being duly sworn, shall assess upon the polls and estates in the town their due proportion of state and county taxes and said penalty, and not exceeding one dollar and fifty cents a day for each, for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by the commissioners out of the state treasury.

Proceedings thereon.
R.S., c. 6, § 77.

Such assessors to obey warrants.
R.S., c. 6, § 78.

SEC. 102. All assessors, chosen or appointed as above provided, shall duly observe all warrants, received by them while in office, from the state treasurer, or the county commissioners of their county.

Penalty for neglect to make assessments of state tax.
R.S., c. 6, § 79.

SEC. 103. If the assessors of a town refuse or neglect to assess any state tax apportioned on it, and required by the state treasurer's warrant to be assessed by them, they shall forfeit the full sum mentioned in such warrant, to the use of the state; and such treasurer shall issue his warrant to the sheriff of the county to levy said sum by distress and sale of their real and personal estate.

Penalty for neglect to assess county tax.
R.S., c. 6, § 80.

SEC. 104. If such assessors neglect to assess county tax required in the warrant of the county commissioners to be assessed by them, they shall forfeit that sum to the use of the county; and it shall be levied by sale of their real and personal estate, by virtue of a warrant issued by the county treasurer to the sheriff of the county for that purpose.

Assessors may be arrested.
R.S., c. 6, § 81.

SEC. 105. If the sheriff cannot find property of said assessors to satisfy the sum due on either of said warrants, he may arrest and imprison them, until they pay the same; and the county commissioners shall forthwith appoint other proper persons to be assessors of such state and county taxes, who shall be sworn, and perform the same duties, and be liable to the same penalties, as the former assessors.

Other assessors may be appointed.

Towns neglecting for five months to assess, treasurer to issue warrant to sheriff to collect.
R.S., c. 6, § 82.

SEC. 106. If the inhabitants of a town of which a state tax is required, neglect for the space of five months, after having received the state treasurer's warrant for assessing it, to choose assessors to assess it, and cause the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any

inhabitants of such town, observing the regulations provided for satisfying the warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate according to law of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the state treasurer, and return the warrant unsatisfied.

SEC. 107. If the inhabitants of a town of which any county tax is required, neglect to choose and keep in office assessors to assess it, as the law requires, the county treasurer, for the time being, after the lapse of five months from the time they received the county commissioners' warrant for assessing it, shall issue his warrant to the sheriff, requiring him to levy and collect the sum mentioned therein; and he shall execute it, observing the regulations and subject to the condition provided in the preceding section.

For like neglect, treasurer of county to issue warrant.
R.S., c. 6, § 83.

SEC. 108. If the inhabitants of a town qualified to vote in town affairs, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them, or to re-assess the tax on the failure of a collector, and to certify it as the law directs; and the estates of such assessors are insufficient to pay such taxes as already provided, the treasurer of state, or of the county as the case may be, for the time being, is directed to 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 six.

Warrants to be issued to collect of inhabitants, if not collected of assessors.
R.S., c. 6, § 84.

SEC. 109. If any assessor, chosen and notified to take the oath of office, unreasonably refuses to be sworn, he shall forfeit fifteen dollars to the town, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a meeting of the town to fill the vacancy. (a)

Penalty on assessors for refusing to be sworn.
Vacancy, how filled.
R.S., c. 6, § 85.

ASSESSMENT OF TAXES IN PLANTATIONS.

SEC. 110. All plantations, ordered by the legislature to pay any part of the public taxes, are vested with the same power as towns are, so far as relates to the choice of clerk, assessors and collectors of taxes; and any person, chosen an assessor therein, and refusing to accept, or to take the legal oath, after due notice, shall be liable to the same penalty, to be recovered in the same manner as mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

Plantations taxed, invested with power of towns for such purpose.
R.S., c. 6, § 86.
See § 128;
c. 3, § 73.

(a) See § 116; c. 3, § 22.

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—and subject to same penalties.
R.S., c. 6, § 87.
See § 106.

Officers to be sworn.
R.S., c. 6, § 88.
See c. 3, §§ 15, 71.

When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation.
R.S., c. 6, § 89.

Assessors to make list of polls, &c.
R.S., c. 6, § 90.

Laws applicable.
R.S., c. 6, § 91.

Neglect to be sworn.
R.S., c. 6, § 92.
See § 109; c. 3, §§ 22, 71.

Towns may fix time for payment, and require interest after.
1880, c. 176.

Not to exceed one per cent. a month.
1876, c. 92.

Form of warrant for collection of state taxes.
R.S., c. 6, § 94.

SEC. 111. If any such plantation neglects to choose a clerk, assessors, and collector of taxes, or if the assessors chosen neglect their duty, it shall be subject to the same penalties and proceeded with in the same manner as towns deficient in the same respect.

SEC. 112. The clerk, assessors, and collectors, shall be sworn as similar officers chosen by a town, and be entitled to the same compensation, unless otherwise agreed.

SEC. 113. When a state or county tax is laid on a place not incorporated or organized, the state treasurer or county commissioners of that county may cause the same to be organized as provided in chapter three, sections sixty-five and sixty-six, for the organization of plantations ascertained to contain two hundred and fifty inhabitants. If the inhabitant to whom the warrant is directed, fails to perform the duties required of him, he shall forfeit the sums due for state and county taxes, to be recovered by the treasurer, to whom the tax is payable.

SEC. 114. The assessors shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation, and proceed to make assessment of taxes and cause the same to be collected as required by law.

SEC. 115. All laws of the state applicable to organized plantations shall apply to plantations organized as provided in section one hundred and thirteen.

SEC. 116. Plantation officers neglecting to take the oath of office when notified, shall be liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

COLLECTION OF TAXES IN INCORPORATED PLACES.

SEC. 117. Towns, at their annual meetings, may determine, when the lists referred to in section ninety-four shall be committed, and when their taxes shall be payable, and that interest shall be collected after that time.

SEC. 118. Whenever a city or town has fixed a time within which taxes assessed therein shall be paid, such city, by its city council, and such town, at the meeting when money is appropriated or raised, may vote that on all taxes remaining unpaid after a certain time, interest shall be paid at a specified rate, not exceeding one per centum per month; and the interest accruing under such vote or votes shall be added to, and be a part of such taxes.

SEC. 119. The warrant to be issued by the selectmen or assessors for the collection of the state taxes shall be in substance, as follows:

—, 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 the several persons named in the list herewith committed unto you, each one his respective proportion therein set down, of the sum total of such list, it being this town's proportion of the state tax for the year 18— ; and you are to transmit and pay in the same unto — —, treasurer of the state, or to his successor in that office, and to complete and make up an account of your collections of the whole sum, on or before the — day of —. And if any person refuses or neglects to pay the sum he is assessed in the said list, you are to distrain his goods or chattels to the value thereof; and the distress so taken to keep for the space of four days at the cost and charge of the owner; and if he does not pay the sum so assessed within the said four days, then you are to sell at public vendue such distress for the payment thereof with charges; first giving forty-eight hours notice of such sale by posting up advertisements thereof in some public place in the town (or plantation, as the case may be;) and the overplus arising by such sale, if any, besides the sum assessed and the necessary charges of taking and keeping the distress, you are immediately to restore to the owner; and for want of goods and chattels, whereon to make distress, besides those implements, tools and articles of furniture, which are by law exempt from attachment for debt, for the space of twelve days, you are to take the body of such person so refusing or neglecting, and him commit unto the common jail of the county, there to remain until he pays the same or such part thereof, as shall not be abated by the assessors for the time being, or the county commissioners for the said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this — day of —, —.

} Assessors.

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 —, we have assessed the polls and estates of the — of —, the sum of —, and have committed lists thereof to the — of said —, viz. : to — —, with warrants in due form of law for collecting and paying the same to — —, treasurer of said state 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 —, in the year —.

} Assessors.

SEC. 120. The warrant to be issued for the collection of county Warrant for

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3 Me., 301.
4 Me., 75.
20 Me., 202.
40 Me., 528.
41 Me., 538.
55 Me., 503.
57 Me., 61.
65 Me., 24.
68 Me., 161.
71 Me., 132.

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county and town taxes. R.S., c. 6, § 95. 71 Me., 183.

New warrant issued in case of loss. R.S., c. 6, § 96.

Town collectors, compensation and appointment of, in certain cases. 1874, c. 223. See §§ 127, 134, 144, 146, 163, 165. Chap. 3, § 13.

Fees and travel of collector. R.S., c. 6, § 98.

Collector to receive a warrant. R.S., c. 6, § 99.

To give approved bond. R.S., c. 6, § 100. 57 Me., 62, 68 Me., 161, 162, 69 Me., 369.

Constables, &c., to give receipts on demand. Penalty. R.S., c. 6, § 101.

If collector dies, assessors to appoint one. R.S., c. 6, § 102.

or town taxes, shall be made out by the assessors in the same tenor, changing those parts which should be changed to adapt it to the particular case.

SEC. 121. When an original warrant issued by any assessors and delivered to a constable or collector for the collection of a tax, has been lost or destroyed by accident, the assessors may issue a new warrant for that purpose, which shall have the same force as the original.

SEC. 122. When towns choose collectors, they may agree what sum shall be allowed for the performance of their duties; but if none are chosen, or if those chosen refuse to serve or give the requisite bond, the assessors may appoint a suitable person to act as constable and collector for the collection of taxes; and in case the person so appointed refuses to serve or give the requisite bond, then they may appoint one of their board to act as constable and collector for the collection of taxes. (a)

SEC. 123. In case of distress or commitment for the non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, saving that the travel, in case of distress, shall be computed only from the dwelling house of the officer to the place where it is made.

SEC. 124. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions. (b)

SEC. 125. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. (c)

SEC. 126. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses so to do, he shall forfeit five dollars to the aggrieved party, to be recovered in an action of debt.

SEC. 127. If any constable or collector dies before perfecting the collection of an assessment, the assessors shall appoint, at the charge of their town, some suitable person to perfect the collection, and grant him a sufficient warrant for that purpose. (d)

(a) 1 Me., 250; 15 Me., 29; 20 Me., 202; 30 Me., 325; 31 Me., 281; 39 Me., 531; 62 Me., 461; 65 Me., 21; 68 Me., 161.

(b, c) 1 Me., 250; 3 Me., 301; 4 Me., 75; 8 Me., 341; 15 Me., 28, 29; 20 Me., 202; 41 Me., 538; 44 Me., 50; 47 Me., 518; 50 Me., 40, 351; 53 Me., 254; 55 Me., 501; 61 Me., 555. See §§ 127, 134, 144, 146, 163, 165, c. 3, § 13.

(d) See §§ 122, 144, 146, c. 3, § 13.

SEC. 128. All plantations, ordered by the legislature to pay any proportion of the public taxes, are hereby vested with all the powers so far as relates to the choice of constables and collectors and [the] requiring bonds from them, as towns are.

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Plantations may choose collectors.
R.S., c. 6, §103.
See § 110.

SEC. 129. If any person refuses to pay the whole or any part of the tax assessed against him in accordance with the provisions of this chapter, the constable, collector, or other person whose duty it is to collect the same, may distrain him by any of his goods and chattels not by *the* law exempt, for the whole or any part of his tax, and [may] keep such distress for *the space of* four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted up in some public place in the town, at least forty-eight hours before the expiration of said four days.

Collectors to distrain if taxes are not paid.
Notice of sale.
R.S., c. 6, §104.
See § 11.
17 Me., 102, 144.
32 Me., 558, 559.
34 Me., 92, 268.
40 Me., 528.
49 Me., 357.
61 Me., 402.
62 Me., 462.
65 Me., 24.

SEC. 130. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges.

Overplus.
R.S., c. 6, §105.
32 Me., 558, 560.
59 Me., 297.

SEC. 131. If a person so assessed, for *the space of* twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, *he* [such officer] may arrest and commit him to jail, till he pays it, or is discharged by law. (*a*)

After twelve days' notice, may imprison.
R.S., c. 6, §106.

SEC. 132. If the assessors think there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid.

May before, if about to abscond.
R.S., c. 6, §107.
See § 180.

SEC. 133. When a tax is made payable by instalments, and any person, who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for collecting any instalment has not arrived; and in default of payment he may distrain for it, or take the course provided in section one hundred and thirty-one.

When payable by instalments, whole may be demanded of one about to remove.
R.S., c. 6, §108.
See § 180.

SEC. 134. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete all their collections, as if others had not been chosen and sworn. (*b*)

Former collectors to complete collections.
R.S., c. 6, §109.

SEC. 135. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and the same proceedings shall be had as when like property is seized and sold on execution.

Collectors may distrain shares in a corporation.
R.S., c. 6, §110.

(*a*) 19 Me., 328; 47 Me., 172; 49 Me., 430; 61 Me., 556; 71 Me., 406.

(*b*) 47 Me., 172; 53 Me., 256. See §§ 122, 127, 144, 163, 165, 176.

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Duties of officers of the corporation.
R.S., c. 6, § 111.

SEC. 136. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

Collectors may collect in any part of state, of persons removed.
R.S., c. 6, § 112.
See §§ 35, 122, 131, 140, 141.

SEC. 137. When a person, taxed in a town in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the state, and if he refuses to pay it he may distrain him by his goods, and for want thereof may commit him to the jail of the county where he is found, to remain until his tax is paid; and he shall have the same power to distrain property and arrest the body in any part of the state, as in the place where the tax is assessed.

In what cases collector may sue for taxes.
R.S., c. 6, § 113.
See § 140.
50 Me., 377.
61 Me., 546.

SEC. 138. When a person duly taxed in any town or parish, dies before its payment, or removes therefrom to any other town or place in the state; and when an unmarried woman duly taxed as aforesaid, *intermarries* before the payment thereof, the constable or collector may sue for the tax in his own name, and recover it in an action of debt; but [he] shall recover no costs, unless he demanded it before bringing the action.

Assessments not void, if they include sums raised for an illegal object.
Persons paying illegal tax may recover of town.
R.S., c. 6, § 114.

SEC. 139. If any money not raised for a legal object, is assessed with other moneys legally raised, the assessment shall not be void; nor shall any error, mistake, or omission by the assessors, collector, or treasurer, render it void; but any person paying such tax, may bring his action against the town in the supreme judicial court for the same county, and shall recover the sum not raised for a legal object, with twenty-five per cent. interest and costs, and any damages he has sustained by reason of the mistakes, errors, or omissions of such officers. (a)

Collections how made of non-residents of improved lands.
May be sued after two months notice.
R.S., c. 6, § 115.
25 Me., 362.
47 Me., 172.

SEC. 140. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed, and neglects for six months after the lists of assessment are committed to an officer for collection, to pay his tax, such officer may distrain him by his goods and chattels, and for want thereof, [may] commit him to jail in the county where he is found; or after two months' written notice, he may sue him for such tax in his own name in an action of debt.

Collection of taxes on personal property of non-residents.
1871, c. 192.

SEC. 141. When the owner or possessor of goods, wares and merchandise, logs, timber, boards and other lumber, stock in trade, including stock employed in the business of any of the mechanic arts, horses, mules, neat cattle, sheep or swine, resides in any other

(a) 5 Me., 403; 15 Me., 260; 27 Me., 147; 30 Me., 410; 48 Me., 443; 51 Me., 376; 58 Me., 392, 532; 59 Me., 493; 65 Me., 23; 68 Me., 356, 357; 69 Me., 65; 71 Me., 184. See §§ 82, 188, 189, c. 3, § 9.

town than the one in which such personal property is kept and taxed, the constable or collector having a tax on any such property for collection, may demand it of such owner or possessor in any part of the state, and on his refusal to pay it, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, *till* [until] he pays it or is discharged by law.

SEC. 142. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

SEC. 143. Every collector of taxes shall once in two months at least exhibit to the municipal officers, and where there are none, to the assessors of his town, a just and true account of all moneys received on the taxes committed to him, and produce the treasurer's receipts for money by him paid; and if he neglects to do so, he shall forfeit to the town two and a half per cent. on the sums committed to him to collect.

SEC. 144. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town, or committee or treasurer of a parish, is about to remove out of the state before the time set in his warrants to make payment to such treasurers; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee of the parish, may call a meeting of such town, or parish, to appoint a committee to settle with him for the money [that] he has received on his tax bills, [to] demand and receive of him such bills, and discharge him therefrom; and said meeting may elect another constable or collector; and the assessors shall make out a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

SEC. 145. If such collector or constable refuses to deliver the bills of assessment, and [to] pay all moneys in his hands collected by him, when duly demanded of him, he shall pay two hundred dollars to the use of the town or parish, as the case may be, and be liable to pay what remains due on said bills of assessment.

SEC. 146. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of doing the duties of his office before completing the collection, the assessors may appoint some suitable person a collector to perfect such collection and [may] grant him a warrant for the purpose; and he shall have the same power as the disqualified collector or

Collectors may demand aid.

—penalty for refusing.
R.S., c. 6, § 117.
68 Me., 163.

Collectors to exhibit account of collections once in two months.

—penalty for neglecting.
R.S., c. 6, § 118.
68 Me., 163.

Collectors removed or removing, may be required to give up tax bills and settle.

R.S., c. 6, § 119.
See §§ 122,
127, 146, 163,
165, 173;
c. 3, §§ 13, 24.
57 Me., 62.
62 Me., 461.
68 Me., 163.

—new warrant to new collector.

Penalty for refusing to deliver tax bills.
R.S., c. 6, § 120.
57 Me., 62.

Collector becoming incapable, another may be appointed.
R.S., c. 6, § 121.
See §§ 122,
127, 144;
c. 3, § 13.
62 Me., 461.

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constable; but no person shall be so appointed without his consent; and in these cases, the assessors may demand and receive the tax bills of any person in possession of them, and deliver them to the new collector.

Sums by him overpaid to be restored.
R.S., c. 6, §122.

SEC. 147. When it appears that such insane or disqualified constable or collector had paid to the treasurer a larger sum than he had collected from the persons in his list, the assessors in their warrant to such new constable or collector, shall direct him to pay such sum to the guardian of such insane, or to such disqualified constable or collector.

Treasurer of state may issue his warrant against delinquent collector.
R.S., c. 6, §123.
19 Me., 374.
69 Me., 458.

SEC. 148. The state treasurer shall issue a warrant of distress, signed by him, against any constable or collector to whom a tax has been committed for collection, who is negligent in paying into the public treasury the money required within the time limited by law; and [shall] direct it to the sheriff of the county in which such negligent officer lives, or to his deputy, returnable in sixty days from its date, to cause the sum due to be levied, with interest thereon from the day fixed for the payment, and fifty cents for the warrant, by distress and sale of such deficient officer's real or personal estate, returning any overplus [that] there *is* [may be], and for want thereof, to commit him to jail *till* [until] he pays it; and the sheriff is bound to obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, to be of like validity and executed in like manner.

—unsatisfied warrant may be renewed.

Shall issue execution at request of municipal officers.
R.S., c. 6, §124.

SEC. 149. When the time fixed by law for collecting any state tax has expired, and it is unpaid, the state treasurer shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

County treasurer to issue his warrant against a delinquent collector.
R.S., c. 6, §125.

SEC. 150. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law, returnable in three months from its date, directed to the sheriff or his deputy, and requiring him to collect the tax with six per cent. interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

Town to pay when its collector fails.
R.S., c. 6, §126.
69 Me., 458.

SEC. 151. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the state treasurer; or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months after said three months, pay to the state treasurer the sums due from him.

Assessors to make a new assessment, —otherwise, warrant to issue against them.

SEC. 152. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and commit it to another constable or collector for collection; and

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if they neglect so to do, the treasurer of the state shall issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer. If after such second assessment, the tax is not paid to the treasurer within three months from the date of its commitment, the treasurer may issue his warrant to the sheriff of the county requiring him to levy it on real and personal property of any inhabitants of the town, as hereinbefore provided.

SEC. 153. Such deficient collector or constable shall at all times be answerable in an action by such inhabitants for all sums they were obliged to pay by means of his deficiency, and for all consequent damages.

SEC. 154. If any collector or constable of a town or parish dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within two months after his acceptance of the trust, shall settle with such assessors for what was received by him in his lifetime; with *which* [the amount so received by said deceased] such executor or administrator is chargeable as the deceased would be if living; and if he fails so to settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

SEC. 155. If the constable or collector of any town, or parish, to whom taxes have been committed for collection, neglects to collect and pay them to the treasurer named in the warrant of the assessors by the time therein stated, such treasurer shall issue his warrant, returnable in ninety days, to the sheriff of the county or his deputy, who are directed to execute it, and in substance as follows:

“A. B., treasurer of the — of —, in *said* [the] county [of —,] to the sheriff of *the* [said] county *of*, or his deputy,

GREETING.

Whereas C. D., of — aforesaid, (addition) on the — day of —, 18—, being a — of taxes granted and agreed on by the — aforesaid, had a list of assessments duly made by the assessors of the — aforesaid, amounting to the sum of \$ —.—, committed to him with a warrant under their hands, directing and empowering him to collect the several sums in the said assessment mentioned, and pay the same to the treasurer of [the] — aforesaid by the — day of —, 18—, but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the — aforesaid; and there still remains due thereof the sum of \$ —.—, and the said C. D. still neglects to pay it: You are hereby, in the name of the state, required forthwith to levy the aforesaid sum of \$ —.—, by distress and sale of the estate, real or personal, of

If not paid within three months, warrant to be issued against inhabitants. R.S., c. 6, § 127. 69 Me., 458.

Collector responsible to town for all damages. R.S., c. 6, § 128. 57 Me., 62. 69 Me., 457.

When collector dies, administrator to settle within two months; failing to do so, chargeable with amount. R.S., c. 5, § 129.

Treasurer to issue his warrant against delinquent collectors.

Form. R.S., c. 6, § 130. 17 Me., 447. 19 Me., 374. 33 Me., 483. 64 Me., 190.

CHAP. 6. the said C. D., and pay the same unto the treasurer of the said —, returning the overplus, if any, to the said C. D. And for want of such estate, to take the body of the said C. D., and him commit to the jail in the county aforesaid there to remain until he has paid the [said] sum of \$ —.—, with forty cents for this warrant, together with your fees, or is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said —, within ninety days from this time, with your doings therein.

Given under my hand, this — day of —, in the year one thousand eight hundred and —.

— —, Treasurer of —.”

Sheriff's
duty respect-
ing such
warrant.

SEC. 156. On each execution or warrant of distress issued by the state treasurer, or [by] the treasurer of a county, town, or parish, against a constable or collector, and delivered to a sheriff or his deputy, he shall make return of his doings unto 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.

Treasurer
may issue an
alias war-
rant.
R.S., c. 6, § 131.

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 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.

Warrants to
be issued to
coroner
when sheriff
is delin-
quent.
R.S., c. 6, § 132.

SEC. 157. Such treasurers may make out their warrants directed to a coroner of the county, when a sheriff or deputy is deficient as aforesaid, requiring him to distrain therefor upon his real or personal estate; and the coroner is required and empowered to execute such warrants as a sheriff does on deficient constables and collectors.

Property
distrained to
be sold as on
execution.
R.S., c. 6, § 133.

SEC. 158. Any officer selling personal property distrained under a warrant from such treasurers against a deficient constable or collector, shall proceed as in the sale of such property on execution.

Real estate
taken, how
notified to
be sold.
R.S., c. 6, § 134.

SEC. 159. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff or deputy sheriff, for the purpose of being sold, notice of the sale, and of the time and place of sale, shall be given fourteen days before such day, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

Proceedings
at sale.

SEC. 160. At that time and place, the officer having such warrant shall sell, at public auction, so much of such estate, in com-

mon and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual to all intents and purposes, as if executed by the deficient owner.

SEC. 161. If the proceeds of such sale do not satisfy such sum and legal charges, the treasurer who issued the warrant, shall issue an alias warrant for the sum remaining due; and the officer executing it shall arrest such deficient officer, and proceed as on an execution for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on an execution in favor of a private creditor.

SEC. 162. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand and receive of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made *on them* [thereon]; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses to comply, he shall forthwith be committed to jail by the officer who so took him, or by a warrant from a justice of the peace, to remain there *till* [until] he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

SEC. 163. The same town or parish may, at any time, proceed to the choice of another collector, to complete the collection of the assessments; who shall be duly sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection; and he shall proceed as before prescribed.

SEC. 164. When the tax of any person named in said assessment does not thereby appear to be paid, but such person declares that it was paid to the former collector, the new collector shall not proceed to distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

SEC. 165. When a town neglects to choose any constable or collector to collect any state or county tax, the sheriff of the county is *hereby* authorized and directed to collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town, duly chosen, or appointed by the county commissioners, as the case may be. (a)

SEC. 166. When plantations neglect to choose constables or collectors, or if those chosen and accepting their trust neglect their duty, such plantations shall be proceeded with as in the case

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Deed made to convey title.
R.S., c. 6, §135.

Warrant not satisfied, collector arrested on alias.

—collector has privileges of common debtor.
R.S., c. 6, §136.

Assessors may demand copy of assessments of collector, and adjust amount.
R.S., c. 6, §137.
62 Me., 461.

Towns may choose another collector.
R.S., c. 6, §138.
See §§ 122, 127, 134, 144, 146, 165.
57 Me., 627.
62 Me., 461.

When a person claims to have paid tax, proceedings.
R.S., c. 6, §139.
57 Me., 62.

Sheriff to collect when no collector is chosen.
R.S., c. 6, §140.

Plantations, how to act if no collectors are chosen, or if they ne-

(a) See §§ 122, 127, 144, 146, 165; c. 3, §§ 13, 24.

CHAP. 6. of deficient towns; and such deficient constables or collectors shall be liable to the same penalties, and be removed in the same manner, as deficient constables and collectors of towns.

glect duties.
R.S., c. 6, § 141.
See § 111.

Sheriff how
to proceed
to collect.
R.S., c. 6, § 142.

—his fees.

SEC. 167. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes *till* [until] after thirty days therefrom; and any person paying his tax to such sheriff within that time, shall pay five per cent. over and above his tax for *his* [the sheriff's] fees, and no more; but those who do not pay within that time shall be distrained or arrested by such officer, as by collectors; and he may require aid for the purpose, and *have* the same fees [shall be paid] for the travel and service of the sheriff, as in other cases of distress made.

Proceedings
when body
is taken.
R.S., c. 6, § 143.
71 Me., 406.

—rights and
privileges of
any one
arrested.

SEC. 168. When any officer appointed to collect assessments by virtue of a warrant, for want of property arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer, and certify, under his hand, the sum he is to pay as his tax and the costs of arresting and committing, and [that] for want of goods and chattels whereon to make distress, he had arrested him; and such copy and certificate shall be a sufficient warrant to require the jailer to receive and keep such person in custody, *till* [until] he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the *same* rights and privileges, *as* mentioned in section one hundred and sixty-one.

When dis-
charged
from arrest,
town liable
for state and
county taxes.
R.S., c. 6, § 144.

SEC. 169. When a person, committed for non-payment of taxes due to the state or county, is discharged from confinement by virtue of any statute for the relief of poor prisoners confined in jail for taxes, the town whose assessors issued the warrant by which he was committed shall pay the whole tax required of it.

Collector lia-
ble for tax,
unless he
commits
within a
year.
R.S., c. 6, § 145.
61 Me., 557.

SEC. 170. When a person imprisoned for not paying his tax, is discharged therefrom, the officer committing him shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect.

Fees for
commit-
ment.
R.S., c. 6, § 146.

SEC. 171. For *the* commitments for non-payment of taxes, the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling house to the place of commitment.

Municipal
officers may
direct suit
for taxes to
be com-
menced
against any
delinquent.

SEC. 172. In addition to the foregoing provisions for the collection of taxes legally assessed, the mayor and treasurer of any city, the selectmen of any town, and the assessors of any plantation to which a tax is due and unpaid, whether from an inhabitant thereof or from any other party liable to taxation there-

in, may in writing direct a suit to be commenced in the name of the inhabitants thereof. Such suit shall be an action of debt and may be maintained against the party liable for such tax; *provided*, however, that no defendant in any such action shall be liable for costs of suit, or any part thereof, unless it shall appear by the declaration in the writ and [by] proof, that payment of said tax had been duly demanded prior to the commencement of such suit.

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1879, c. 158.
1874, c. 232.
Proviso.

DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS
OF TAXES.

SEC. 173. The inhabitants of a town may in March annually appoint their treasurer a collector of taxes; and he may then appoint under him such number of assistants as are necessary, who shall give bond for the faithful discharge of their duties in such sum and with such sureties, as the municipal officers approve; and he shall have like powers, as are vested in collectors chosen for that purpose. (a)

Towns may appoint treasurer collector, and he may have assistants who are to give bond. R.S., c. 6, §147.

SEC. 174. At any meeting, when they vote to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods, and the times within which *he is* [they are] so entitled; and a notification of such votes, and the time when such taxes are to be paid to obtain the abatement, shall be posted up by the treasurer in one or more public places in his town, within seven days after such commitment; and all who so pay their taxes shall be entitled to such abatement; but no such person shall receive an abatement of more than ten per centum of the amount of tax assessed against him; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

Abatement for voluntary payment of taxes. 1875, c. 10. Notice shall be posted up.

Abatement not to exceed ten per centum of tax.

SEC. 175. The assessors of any town which at its annual meeting regulates the collection of its taxes agreeably to the provisions of the two preceding sections, shall assess their taxes in due form, and deposit them in the hands of the treasurer for collection, with their warrant for that purpose, after he and his deputies are duly qualified.

Assessors to deposit assessment with treasurer. R.S., c. 6, §149.

SEC. 176. All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, shall be extended till the collection of any tax committed to them is completed, notwithstanding the year for which they were appointed is elapsed.

Treasurers' powers continue until collection is completed. R.S., c. 6, §150.

SEC. 177. The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for the faithful performance of the duties of his office, and if he neglects or refuses to do so, it shall be deemed a refusal to accept the

Treasurer to give bond. R.S., c. 6, §151. 69 Me., 369.

(a) See §§ 122, 127, 144, 146, 165, c. 3, §§ 13, 24.

CHAP. 6. office, and the town shall proceed to a new choice, as in case of vacancy.

To render account once in three months.
R.S., c. 6, §152.
60 Me., 475.
70 Me., 439.

SEC. 178. Every treasurer shall render an account of the state of the finances of his town, and exhibit all the books and accounts pertaining to his office, to the municipal officers thereof, or to any committee appointed by it to examine said accounts when required; and such officers shall examine such treasurer's accounts as often as once in three months.

Treasurer of town who is collector, may issue warrant to sheriff to collect taxes.
1877, c. 165.
—form of warrant.

SEC. 179. The treasurer of any town who is also a collector, may issue his warrant to the sheriff of any county or to his deputy, or to a constable of his town, directing him to distrain the person or property of any person who is delinquent in paying his taxes, after the expiration of the time fixed for the payment by vote of the town; which warrant shall be of the same tenor as that prescribed to be issued by municipal officers or assessors to collectors, changing such parts as ought to be changed, returnable to the treasurer in thirty, sixty or ninety days.

—when returnable.

May distrain before time of payment when danger of loss.
R.S., c. 6, §154.
See §§ 132, 133.

SEC. 180. When such treasurer thinks there is danger of losing by delay a tax assessed on any individual, he may distrain his person or property before the expiration of the time fixed by the vote of the town.

Ten days notice before distraining.

SEC. 181. Before such officer serves any such warrant, he shall deliver to the delinquent, or leave at his last and usual place of abode, a summons from said collector and treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for officer for leaving the summons; and if not so paid, the officer shall serve such warrant in the same manner as collectors of taxes are authorized to do, and shall receive the same fees as for levying executions in personal actions.

Powers and fees same as collectors'.
R.S., c. 6, §155.

SPECIAL PROVISIONS.

Affidavit of person posting notices of sales of land, evidence.
R.S., c. 6, §156.

SEC. 182. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

Persons whose estate is taken for default of others, may recover its value. Value not determined by sale.

SEC. 183. When the estate of an inhabitant of a town, or parish, who is not an assessor thereof, is levied upon and taken as mentioned in section one hundred and eight, he may maintain an action against such town or parish, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent, from the time it was taken, with costs; and such value may

be proved by any other legal evidence, as well as by the result of the sale under such levy.

SEC. 184. All warrants lawfully issued by a state or county treasurer, shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as the original warrant. (a)

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R.S., c. 6, §157.

Warrants returnable in three months, and may be renewed.

Power of sheriff in executing alias warrant.
R.S., c. 6, §158.

COLLECTION OF TAXES IN INCORPORATED PLACES ON LANDS OF
NON-RESIDENT OWNERS.

SEC. 185. At the expiration of nine months and not exceeding twelve months from the date of the commitment of his bills, the collector shall make an accurate copy of so much thereof as relates to the taxes assessed on the real estate of non-resident owners, whether described as such in his bills by name or as owners unknown, which remain unpaid at that date, and certify thereon that such taxes so remain unpaid, and deliver it to the treasurer of his town. The treasurer shall forthwith record the list and certificate in a book kept by him for that purpose; said record shall be sufficient evidence of the facts therein stated. The lists so returned, adding thereto the number and range of the lots, rights and divisions, the valuation or other short description taken from the inventory, together with the valuation therein, which will serve to identify the estate, he shall cause to be published in some newspaper, if any, published in the county where such real estate lies, three weeks successively; if no newspaper is published in such county, said list shall be published in like manner in the state paper; in either case such publication shall be within three months after the date of the collector's return; and he shall in the advertisement so published, state the name of the town, and if it has been changed by the legislature, for the whole or a part of the territory, within three years, the present and former name shall both be stated, and [he shall] give notice that if the taxes, interest and charges are not paid within eighteen months from the date of the commitment, so much of the estate as will be sufficient to pay the amount due therefor, with interest and charges, will be sold without further notice, at public auction, at a place, and at a day and hour therein named, after the expiration of the eighteen months and not exceeding twenty months from the date of the commitment. The date of the commitment, the name of the collector, and the date of his return shall be stated in the advertisement.

Unpaid taxes on non-resident lands when returned, how recorded, and lists to be published.

R.S., c. 6, §159.
1 Me., 307.
26 Me., 231.
30 Me., 229.
32 Me., 69.
70 Me., 279.

Papers designated in which publication is to be made.

SEC. 186. At the time and place appointed for the sale, the treasurer shall offer for sale so much of the estate taxed, as shall

Proceedings at sale.
R.S., c. 6, §160.
61 Me., 209.
68 Me., 395.

(a) 53 Me., 254-5.

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be required to pay the tax with interest at the rate of twenty-five per cent. per annum, commencing at the expiration of twelve months from the date of the commitment, and the costs of advertising ascertained by adding to the sum paid the printer fifty per cent. thereof, and dividing the aggregate by the number of taxes advertised, the amount so obtained to be charged to each. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. The treasurer shall, upon payment of the sum due by the bidder, by his deed, under his hand and seal of office, duly executed and acknowledged, in the name of the town, convey to the purchaser the estate so sold. He shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of one year from the day of sale, in case the owner shall not within that time redeem his estate from the sale, by the payment of the taxes, interest at the rate aforesaid to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment. If the deed is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so paid, he shall give the owner a certificate thereof, and cancel the deed, and pay over to the grantee, on demand, the amount so received for him. If not so paid, he shall deliver to the grantee his deed, on payment of the fees as aforesaid for the deed and acknowledgment, and thirty cents more for receiving and paying out the proceeds of the sale. Within four days after the sale, he shall make a record of his doings in his book mentioned in the first preceding section, in advertising and subsequent proceedings, and selling and conveying the estates so returned. For his fidelity in discharging his duties herein required, the town shall be responsible, and shall have a remedy in case of default on his bond. He may, if necessary to complete the sales, adjourn the auction from day to day. (a)

Bidding regulated.

Deed not to be delivered until one year after.

Record of deed.

Treasurer to record doings.

Town responsible for.
May adjourn sale.

Purchaser may pay other taxes on land.
R.S., c. 6, §161.

Owner may redeem within six months.

SEC. 187. The person interested in the estate, by purchase at the sale, may pay any tax assessed on the same estate, previously or subsequently to that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums. After the deed is so delivered, the owner shall have six months within which to redeem his estate, by paying to the purchaser the sum by him so paid, with interest at the rate of twenty-five per cent. per annum.

(a) 19 Me., 100; 27 Me., 356; 32 Me., 309, 399; 43 Me., 311.

SEC. 188. In any trial at law or in equity involving the validity of any sale of real estate for non-payment of taxes effected since March three, eighteen hundred and seventy-four, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, and then he shall be entitled to judgment in his favor unless the party contesting such sale, or the person under whom he claims, has deposited with the clerk of the court in which such action is pending, the amount of all such taxes, interest and costs accruing under such sale, and of all taxes paid after such sale, and interest thereon, and all costs of suit, to be paid out by order of court to the party legally and equitably entitled thereto, and then he may be admitted to prosecute or defend, but if the other party then produces in addition to the deed as aforesaid the assessments signed by the assessors and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of the law in advertising and selling such real estate, he shall have judgment in his favor.

SEC. 189. Any owner of the real estate so taxed, having paid the taxes, costs and interest as aforesaid, may, at any time within one year after making such payment, commence a suit against the town to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the supreme judicial [or superior] court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages be less than twenty dollars.

SEC. 190. The municipal officers of the town may employ one of their own number, or some other person, to attend to the sale of any real estate to be sold for taxes, in which their town is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

SEC. 191. In all cases where real estate has been sold for state, county or town taxes, the owner may pay the sums necessary to redeem the same, within the time allowed by law, into the treasury of the state, county or town to which the tax is to be paid, and such payment seasonably made shall redeem the estate. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

SEC. 192. Having made the copy required, the collector shall make his certificate to the treasurer in substance as follows:—

“To A. B., treasurer of the town of ——. I certify that the foregoing is an accurate copy of so much of the bills committed to me as collector of said town, as relates to the taxes assessed on the real estate of non-resident owners in said town for the year 18—,

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Validity of sale of real estate for taxes. 1878, c. 35. 1874, c. 234, §2. —treasurer's deed and assessments, evidence. —contestant's suit not maintainable until taxes and charges are paid into court. 1880, c. 214. —judgment. 1878, c. 35. See §§ 82, 139, 189, 200. 51 Me., 600. 57 Me., 517, 518. 58 Me., 396. 61 Me., 208. 68 Me., 357, 395. 69 Me., 520. Owner of real estate may recover tax paid, if not lawfully assessed. R.S., c. 6, §163. See §§ 88, 139. 58 Me., 391, 395-6. 68 Me., 357.

Estate may be bid off for town. R.S., c. 6, §164. 61 Me., 551.

Owner may redeem; amount received to be paid to person entitled. R.S., c. 6, §165.

Form of collector's certificate to treasurer. R.S., c. 6, §166.

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(Name of town.) (Date.)

“A. B., collector of taxes of the town of —, for the year 18—.”

If the taxes are committed to a constable, the certificate must conform thereto. The treasurer’s advertisement shall be in substance as follows:—

“Non-resident taxes in the town of —, in the county of —, for the year 18—.”

[N. B. The name of the town was formerly —, (to be stated in case of change of name, as mentioned in section one hundred and eighty-five.)] “The following list of taxes on real estate of non-resident owners in the town of —, for the year 18—, in bills committed to A. B., collector” (or constable) “of said town, on the — day of —, 18—, has been returned by him to me as remaining unpaid on the — day of —, 18—, by his certificate of that date, and [they] now remain unpaid; and notice is hereby given that if the said taxes *and* interest and charges are not paid in[-to] the treasury of *the* said town, within eighteen months from the date of the commitment of *the* said bills, so much of the real estate taxed as will be sufficient to pay the amount due therefor, including interest and charges, will, without further notice, be sold at public auction at —, in said town, on the — day of —, 18—, at — o’clock, —. M.” [N. B. Here follows the list, it being the same made by the collector to the treasurer; the short description taken from the inventory should be inserted in an additional column.] “C. D., Treasurer of the town of —.”

The treasurer’s return shall be in substance as follows:

“Pursuant to the provisions of law, I caused the taxes assessed on the real estate of non-resident owners in the town of —, for the year 18—, returned to me by A. B., collector, and certified by him to be unpaid, under date of — —, 18—, to be advertised in the — — —, three weeks successively, *to wit*, [the last publication being]—on the — day of —, 18—; and afterwards, on the — day of —, 18—, at —, in said — —, being the day and place of sale, at — of *the* [o’]clock —, —. M., being the hour of sale, I proceeded to sell according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedule following is set forth each parcel of the estate so offered for sale, the amount of the taxes, interest and charges for which it was sold, the quantity sold, and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in my office, to be disposed of as the law requires.

Form of
treasurer’s
advertisement.

Form of
treasurer’s
return.

SCHEDULE NO. 1.

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Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this — day of —, 18—.

C. D., Treasurer of the town of —.”

The above return of the treasurer being made in his book mentioned in the one hundred and eighty-fifth section, shall be prima facie evidence of the facts herein stated.

Return to be evidence.

COLLECTION OF TAXES IN INCORPORATED PLACES ON REAL ESTATE OF RESIDENT OWNERS.

SEC. 193. For all taxes legally assessed on real estate belonging to resident proprietors and on equitable interests assessed under section three of this chapter, a lien is hereby created which shall continue in force until the payment thereof. If any such tax remains unpaid for the term of nine months from the date of the assessment, the collector may give notice thereof, and of his intention to sell so much of such real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, six weeks before the day of sale, designating the name of the owner, if known, the right lot and range, the number of acres as near as may be, the amount of tax due and unpaid, and such other short description as is necessary to render it certain and plain; and shall lodge with the town clerk a copy of such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate thereon shall be recorded by said clerk, and the record so made shall be open to the inspection of all persons interested. It shall be the duty of the clerk to furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor.

Lien for taxes. 1874, c. 238.

Sale of real estate for taxes.

Notice, how given. 32 Me., 69. 35 Me., 554. 58 Me., 532, 533.

Copy of notice to be recorded.

Clerk to furnish attested copy of record.

SEC. 194. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner or occupant thereof of the time and place of sale by delivering to him in person, or leaving at his last and usual place of abode, a written notice signed by him, therein stating the time and place of sale and the amount of the taxes due. If such tax is paid before the time of sale, the amount to be paid for such advertisements and notice shall not exceed one dollar.

Owner or occupant to have written notice of time and place of sale. R.S., c. 6, §168.

SEC. 195. When no person appears to discharge the taxes

Real estate to be sold at

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 auction for
 unpaid taxes
 and costs.
 1881, c. 1, § 1.
 71 Me., 236.

duly assessed on any real estate of resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction to the highest bidder so much of such real estate or interest, as is necessary to pay the tax then due, with three dollars for advertising and selling it, and twenty-five cents more for each copy required to be lodged with the town clerk, and fifty cents for the deed thereof. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot or parcel of land is so advertised and sold, the said sum of three dollars shall be divided equally among the several lots or parcels advertised and sold at any one time; and the collector shall be entitled to receive in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. (a)

Collector to
 lodge with
 treasurer,
 certificate of
 sale and
 deed.
 1881, c. 1, § 2.

SEC. 196. When any real estate is so sold for taxes, the collector shall, within four days after the day of sale, lodge with the treasurer of his town a certificate, under oath, designating the quantity of land sold, the name of the owner or owners of each parcel, and the name of the purchaser or purchasers; what part of the amount of each was tax, and what was cost and charges; and also a deed of each parcel sold, running to the purchasers.

Resident
 proprietor
 may redeem
 within two
 years.

SEC. 197. Any person, to whom the right by law belongs, may, at any time within two years from the time such certificate is lodged with the town treasurer, redeem any real estate or interest of resident proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including that allowed for the deed or deeds, with interest on the whole at the rate of twenty per cent. per annum from the date of said certificate, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall be held to pay it to the said purchaser, his heirs, or assigns, on demand; and if not paid when demanded, the purchaser may sue for and recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent. from and after such demand. The sureties of the treasurer shall be liable to pay the same on the failure of said treasurer so to pay. And in default of payment by either the town or plantation shall pay the same with cost and interest as aforesaid.

Money to be
 received by
 treasurer as
 property of
 purchaser.
 R.S., c. 6, § 171.

Town liable
 therefor.

Deed to be
 delivered to
 purchaser if
 not re-
 deemed.
 R.S., c. 6, § 172.

SEC. 198. In case no person having legal authority so to do redeems the same within the time aforesaid by paying the full amount required by this chapter, said treasurer shall deliver to the

(a) 19 Me., 100, 369; 25 Me., 362; 27 Me., 356; 30 Me., 325; 32 Me., 69, 309; 34 Me., 268; 36 Me., 178, 435; 40 Me., 161; 43 Me., 311; 48 Me., 377; 58 Me., 533.

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purchaser the deed or deeds so lodged with him by the collector; and if he willfully refuses to deliver any such deed to such purchaser, on demand after the expiration of *the* said *term* of two years and forfeiture of the land as aforesaid, he shall forfeit and pay to said purchaser the full and just value of the property so to be conveyed, to be recovered in an action of debt *in any court of competent jurisdiction*, with cost[s] and interest as in other cases; the sureties of said treasurer shall made good the payment here required in default of payment by the principal; and on the failure of payment by both, the town shall be liable.

—penalty upon treasurer for refusal to deliver deed.

SEC. 199. No officer, to whom a warrant for collection of taxes is committed, shall sell any real estate for non-payment of taxes after two years from its date.

No sale after two years.
R.S., c. 6, §173.
33 Me., 200.

SEC. 200. The copy of the notice of sale and the certificates thereon, deposited with the town clerk, as required in section one hundred and ninety-three; or if they are lost or destroyed, an attested transcript of the town clerk's record thereof, shall be conclusive evidence that such notice was given as is required by this chapter, in the trial of all issues in which the collector who made the sale is not personally interested.

Record of notice to be conclusive evidence thereof.
R.S., c. 6, §175.

SEC. 201. It shall be the duty of the collector making any sale of real estate for non-payment of taxes, within thirty days after such sale to make a return, with a particular statement of his doings in making such sale, to the clerk of his town; who shall record it in the town records; and said return, or if it is lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested.

Collector to make return of sales to town clerk, who is to record it.

—record to be evidence.
R.S., c. 6, §176.

SEC. 202. The treasurer's receipt or certificate of payment of a sufficient sum to redeem any lands taxed as aforesaid, shall be legal evidence of such payment and redemption.

Treasurer's receipt evidence of redemption.
R.S., c. 6, §177.

ADDITIONAL PROVISIONS.

SEC. 203. Any collector of taxes, or any executor or administrator of a deceased collector of taxes, may, after due notice, sue in his own name, for any tax, *in any court competent to try the same*, and no trial justice or judge of any municipal or police court, before whom such suit is brought, shall be deemed incompetent to try the same by reason of his residence in the town assessing said tax.

Tax collector or his adm'r may sue in his own name.
1881, c. 71.

—town magistrate not disqualified for trial.

SEC. 204. In addition to other remedies for the collection of state taxes upon any corporation, such taxes may be recovered by an action of debt, or an action on the case, in the name of the state, which action may be brought in any county where such cor-

State taxes on corporations, may be collected by action of debt, or on

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the case.
1876, c. 115.
66 Me., 491.
68 Me., 517,
519.

poration has its place of business, or *where* [if] the action is against a railroad corporation, in any county where such railroad corporation owns or operates any railroad line or track.

[NOTE BY THE COMMISSIONER. Sections two, three, four and five of chapter two hundred and fifty-eight of the public laws of 1874, entitled

“An act relating to the taxation of railroad companies,” (as amended by chapter thirty-two of the public laws of 1878), chapter sixteen of the public laws of 1875, entitled

“An act to enforce the collection of taxes upon railroad companies,” chapter nineteen of the public laws of 1875, entitled

“An act additional to chapter two hundred and fifty-eight of the public laws of eighteen hundred and seventy-four, relating to taxation of railroad companies,” and chapter two hundred and forty-nine of the public laws of 1880, entitled

“An act relating to the taxation of railroads,” appear to have been repealed by chapter ninety-one of the public laws of 1881, entitled

“An act relating to the taxation of railroads” incorporated into sections four, forty-three, forty-four, forty-five, forty-six, forty-seven and forty-eight of the foregoing chapter.]

CHAPTER 7.

REGISTER OF DEEDS.

- SEC. 1. Present registers to continue during residue of terms.
2. Mode of choice by counties or districts.
 3. Same subject. Term of office.
 4. Oath and bond.
 5. Vacancies how filled.
 6. May appoint a clerk. Duties of clerk.
 7. Western district in Oxford county.
 8. Northern district in Aroostook county.
 9. Clerk of the courts to be register in case of vacancy.
 10. When he may appoint a substitute.
 11. Substitute to be sworn. Clerk responsible.
 12. Removal for misconduct or incapacity.
 13. Certificates and records to be completed by the clerk or newly elected register, or his successors during five years.
 14. Conditions and requisites of such certificates.
 15. Quality of paper for records. Index to be made for each volume without charge to the county. Ledger indexes required.
 16. Register to minute the time of receiving a deed, which is to be considered recorded at that time, and must not thereafter be altered, nor withdrawn until fully recorded.
 17. Recording seizures on execution and attachments.
 18. Office to be kept in shire town.

SEC. 1. All registers of deeds now in office shall continue therein during the residue of their terms.

SEC. 2. In each county and in each registry district established by law, there shall be chosen by ballot, by such persons as are qualified to vote for representatives at town meetings, on the second Monday of September in the year one thousand eight hundred and eighty-two and every four years thence following, some person to be register of deeds.

SEC. 3. The meetings for election of register of deeds shall be notified, held and regulated, and the votes received, sorted, counted, declared and recorded in the same manner as votes for representatives, and fair copies of the lists of votes shall be attested by the municipal officers and clerks of towns and sealed up in open town meeting; and the town clerks shall cause them to be delivered into the office of the secretary of state within thirty days next succeeding any meeting for their election. And the governor and council shall, on or before the first day of December following, open and examine the same, and also the lists of votes of citizens in the military service returned to said office under the provisions of the law in that behalf. They shall have the same power to correct errors as is conferred by section five of chapter seventy-

Registers in office continued.

R. S., c. 7, § 1.

Chosen every four years after September, 1882.
50 Me., 245.
R. S., c. 7, § 2.
1880, c. 239, § 24.

Election, how and when held.
1877, c. 175.
25 Me., 568.
64 Me., 599.
69 Me., 303.

Lists of votes to be delivered into office of secretary of state. Governor and council to examine lists of votes, by December first.

—may correct errors.

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—shall issue
certificates
of election.

Tenure of
office.
1880, c. 230,
§ 25.

Oath and
bond.
R.S., c. 7, § 4.

Vacancies
how filled.
R.S., c. 7, § 5.
64 Me., 599.

May appoint
a clerk.
Clerk to be
sworn.
His duties.
R.S., c. 7, § 6.

Western dis-
trict in coun-
ty of Oxford.
R.S., c. 7, § 7.

Northern
district in
county of
Aroostook.
R.S., c. 7, § 8.

In case of va-
cancy, clerk
of courts to
be register.
R.S., c. 7, § 9.

eight; and they shall, forthwith, issue certificates of election to such persons as have a plurality of all the votes for each county or registry district; and the person thus elected, and having given the bond required in section four, duly approved by the county commissioners, shall hold his office for the term of four years from the first day of January thereafter and until another shall be chosen and qualified.

SEC. 4. He shall be duly sworn and give bond, with sufficient sureties, to the county in the sum of two thousand dollars for the faithful discharge of his duties.

SEC. 5. Vacancies occurring in said office by death, resignation or otherwise, shall be filled by election in manner aforesaid, at the September election next after their occurrence; and in the meantime the governor, with the advice and consent of the council, may fill said vacancies by appointment, and the person so appointed shall hold his office until the first day of January thereafter.

SEC. 6. Each register of deeds may appoint a clerk for whose doings or misdoings he shall be responsible, who shall be duly sworn. In case of the sickness, absence, or any temporary disability of the register, such clerk shall make and sign for him all certificates, and make all entries and minutes required by law to be signed or made by the register, and such certificates, entries and minutes, shall be as valid as if made by the register.

SEC. 7. The towns of Hiram, Porter, Brownfield, Denmark, Fryeburg, Sweden, Lovell, Stoneham and Stowe, in the county of Oxford, shall compose the western registry district of Oxford county, and the register shall keep his office at Fryeburg.

SEC. 8. All that part of the county of Aroostook lying north of a line commencing in the south-east corner of township F, in the first range west from the east line of the state; thence west on the south line of said township and the south line of township K in the second range, to township numbered fifteen in the third range, thence south to the north-east corner of township numbered thirteen in the third range, thence west on the dividing line of townships thirteen and fourteen to the seventh range line, thence north to the north-east corner of township numbered thirteen in the eighth range, thence west to the west line of the state, shall compose the northern registry district of Aroostook county, and the register shall keep his office in the town of Madawaska, in said district.

SEC. 9. In case of vacancy in the office of register and of his clerk in any county or registry district, the clerk of the judicial courts of the same county, being first duly sworn, shall perform all the duties and services required of a register of deeds, during such vacancy; shall complete all unfinished business; and be

entitled to the same compensation and subject to the like liabilities, as a register of deeds; and his certificate shall have the same effect as if made by the register.

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SEC. 10. In any county where there are two or more registry districts, such clerk may appoint some suitable person under him to take the charge and perform the duties of said office, during such vacancy, in the district or districts in which the registry is not kept in the shire town.

Clerk may appoint an assistant.
R.S., c. 7, § 10.

SEC. 11. The person so appointed shall be duly sworn, and said clerk shall be responsible in all cases for his doings.

To be sworn.
R.S., c. 7, § 11.

SEC. 12. When on presentment of the grand jury or information of the attorney general to the supreme judicial court, any register of deeds, by default, confession, demurrer, or verdict, after due notice, is found guilty of misconduct in his office, or incapable of discharging its duties, the court shall enter judgment for his removal from office, and issue a writ to the sheriff to take possession of all the books and papers belonging to the office, and deliver them to the clerk of said court, that he may perform the duties of register of deeds in the manner prescribed in sections nine and ten.

Register may be removed for misconduct or incapacity.
R.S., c. 7, § 12.
60 Me., 66.

When removed, clerk of courts to be register.

SEC. 13. Such clerk or his substitute, or the newly appointed or elected register, or any successor within five years after the original vacancy occurred, shall complete, compare and certify any unfinished record or certificate required by law to be done; and shall make all requisite certificates upon deeds and other papers recorded, which his removed predecessor should have done if such records and certificates had been completed by him, which [certificates] shall be as effectual in law as if done by his predecessor; for doing this, the minutes made by his predecessor upon such deeds or other papers, and the entries made by him in the books required to be kept for such purposes, shall be sufficient authority. If payment for such services has been made to his predecessor, he shall be paid for them out of the county treasury; and the former register and his sureties shall be liable to refund such payments to the county treasury, to be recovered by suit upon his official bond.

Register's successors may complete records.
R.S., c. 7, § 13.
1874, c. 199, § 2.

—and grant certificates.

SEC. 14. No such certificate shall be made, except upon comparison of the original instrument with the record thereof, by the register making the certificate, and such certificate shall in all instances state the date when it was made, the fact of comparison, and the date when the original instrument was left for record; but shall be only prima facie evidence of the last fact.

Certificates, conditions and requisites of.
1874, c. 199, § 2.

SEC. 15. The records in each registry office shall be made on paper of a firm texture, well sized and finished, the principal ingredient of which is linen. The registers shall make an alphabet to each volume of records without charge to the county.

Paper for records.
R.S., c. 7, § 14.
Alphabet.

The county commissioners in the several counties are directed

Ledger

CHAP. 6.

indexes
required.
1874, c. 227.
66 Me., 306.

to make all new and additional volumes of index[es] hereafter necessary in the registries of deeds, after the form known as ledger index, so that the same surnames shall be recorded together in each volume; and they are authorized in each county, if they deem it expedient, to change all volumes of index now in the registries of deeds to said form.

Deeds considered recorded, when minute of time of reception is made.
R.S., c. 7, § 15.
33 Me., 375.
35 Me., 557.
42 Me., 341.

SEC. 16. Every register shall, at the time of receiving any deed or instrument to be recorded, make a minute thereon of the day and the time of day when it was received and filed; and every such deed or instrument shall be considered as recorded at the time such minute is made; and he shall suffer no deed or instrument for the conveyance of real estate to be altered, amended, or withdrawn, until it is fully recorded and examined.

Seizures and attachments, record of.
R.S., c. 7, § 16.
1874, c. 186, § 1.
1880, c. 241, § 2.
1873, c. 135, § 1.
1880, c. 192, § 2.
See c. 38, § 58;
c. 81, § 20;
c. 116, § 21.

SEC. 17. Every register shall receive all copies of seizures on executions, and special attachment made and attested by any officer, of real property situate in the county or district of which he is register, and copies of any portions of wills, devising real estate so situate; and minute on them the time when they are received; also certificates of advertised stallions, and copies of processes against domestic corporations filed for service by officers in his registry, keep them on file for the inspection of parties interested, and enter them in books kept for those purposes, properly indexed.

Office in shire town.
R.S., c. 7, § 17.

SEC. 18. The register of deeds in each county in which there is but one register, shall keep his office in the shire town of the county.

CHAPTER 8.

COUNTY TREASURERS.

- SEC. 1.** Present treasurers to continue in office till successors are appointed.
- 2, 3. Time and mode of choice.
 4. Oath, bond and tenure of office.
 5. In certain cases to be appointed by the county commissioners.
 6. Persons disqualified from holding the office.
 7. Of the treasurer's disbursements, accounts and compensation.
 8. To enforce county taxes.
 9. His duty, as to bills of cost against the state.
 10. Statement of financial concerns of the county to be published annually.
 11. Of duties paid on the admission of attorneys.
 12. Registry of all fines and bills of costs.
 13. Schedules of securities taken for fines, &c. on liberation of poor convicts, to be rendered annually to county commissioners.

- SEC. 14. Copy of sheriff's account to be transmitted to the secretary of state annually.
15. Treasurer's account to be delivered by him at close of year to clerk of county commissioners, to be by him transmitted to the secretary of state, with the county estimates.
16. To account for money or effects of the county, annually, to county commissioners.
17. Expenses of keeping poor convicts in prison, as allowed by county commissioners, to be charged to state treasurer.
18. Treasurer to account for money received from the United States for use of jails.

SEC. 1. Each county treasurer now in office shall continue to hold it *till* [until] his successor is appointed or chosen, and qualified according to law.

Treasurers continued in office.
R.S., c. 8, § 1.

SEC. 2. In each county there shall be chosen on the second Monday of September one thousand eight hundred and eighty, and every two years thence following, by the ballots of such persons, as are by the constitution authorized to vote for representatives, some person resident in such county, for a county treasurer.

Chosen biennially.
R.S., c. 8, § 2.
1880, c. 239,
§ 26.

SEC. 3. The meetings for their election shall be notified, held, and all proceedings therein regulated, returns made, and proceedings thereon had, as provided in section three of chapter seven, for the election of register of deeds, and the governor and council shall forthwith notify the county commissioners of the county where such person resides, of the fact of his election.

Elections, when and how held.
R.S., c. 8, § 3.
Governor and council to notify county commissioners.
25 Me., 568.

SEC. 4. The person so elected and accepting shall be duly sworn before the county commissioners of his county or two justices of the peace, and give bond to the county for the faithful discharge of his duties in such sum as the commissioners order, and with such sureties as they approve in writing thereon, and he shall hold his office for two years from the first day of January thereafter, and until another is chosen and qualified in his place.

Oath, bond, tenure of office.
R.S., c. 8, § 4.
[See Const. Amendment *xxiii.*]
1880, c. 239,
§ 27.
69 Me., 364-6.
See c. 136, § 13.

SEC. 5. If a person so chosen declines to accept, or a vacancy occurs from any cause, the governor, with the advice and consent of the council, may appoint a suitable person of the county to that office, who, having accepted the trust, given bond, and been duly sworn, as prescribed in the preceding section, shall be treasurer for the remainder of the year and until another is chosen and qualified.

Vacancy filled by appointment from the governor.
R.S., c. 8, § 5.

SEC. 6. No person holding the office of attorney general, or county attorney, or any justice of the supreme judicial court, clerk of said court, or sheriff of the county, shall hold the office of county treasurer.

Persons not eligible.
R.S., c. 8, § 6.
[See constitution, art. *ix*, § 2.]

SEC. 7. The treasurer shall apply all moneys received by him for the use of the county, *in* [toward] defraying its expenses, as the county commissioners, and the supreme judicial court by their written order direct; and each treasurer shall account with the

Treasurer to account to county commissioners.

His pay.

CHAP. 8. commissioners of his county for all receipts and payments, and they may allow him a reasonable compensation for his services.

R.S., c. 8, § 7.
62 Me., 256.

Enforce pay-
ment of
taxes.

R.S., c. 8, § 8.

Receive costs
in favor of
state.

R.S., c. 8, § 9.

Statement to
be published
annually.

R.S., c. 8, § 10.

Dues for
admission of
attorneys to
be paid to
library asso-
ciation.

R.S., c. 8, § 11.

Record of
fines and
bills of costs.

R.S., c. 8, § 12.

Annual
schedule of
securities
taken on dis-
charge of
prisoners, to
be rendered.

R.S., c. 8, § 13.

Copy of sher-
iff's account
to be trans-
mitted to
secretary of
state.

R.S., c. 8, § 14.

Also his own
account with
county
estimate.

R.S., c. 8, § 15.

See c. 6,
§§ 85, 86.

Exhibit
account to
co. com'rs.

R.S., c. 8, § 16.
69 Me., 364.

SEC. 8. He may enforce the payment of all taxes legally assessed, in the manner prescribed by law for the treasurer of state. (a)

SEC. 9. The costs in all civil actions in the name of the state, on scire facias or other process, paid before execution issues, shall be paid to the clerk of the court where the suit is pending, and by him be paid over, without any deduction, to the county treasurer.

SEC. 10. He shall publish annually, in the month of January, in some newspaper in the county, if any, to be designated by the county commissioners, otherwise in the state paper, a full and fair statement of the financial concerns of his county, with the items of receipts and expenditures.

SEC. 11. He shall pay over* to the treasurer of the law library association in the county, all money received of persons admitted as attorneys in the supreme judicial court, and shall annually file in the state treasurer's office, before the second Wednesday of January, a list of the names of the persons who paid the same.

SEC. 12. He shall enter in a book kept for that purpose an account of all fines, forfeitures, and bills of costs accruing to the state, which are, from time to time, certified to him by the clerk of the judicial courts of the county, and [he] shall note in said book when all or any part of said sums are paid.

SEC. 13. He shall, within three months before the first Wednesday of January in each year, lay before the county commissioners a schedule of all notes and securities taken by the sheriff of such county for fines and costs on the liberation of poor convicts from prison, and by him delivered over to said treasurer.

SEC. 14. He shall, at the expense of his county, make out and transmit to the secretary of state within ten days after the first day of January annually, a true and attested copy of the account rendered and returned to him by the sheriff of such county, showing the amount thereof retained by said sheriff, and the amount paid over to such treasurer.

SEC. 15. He shall annually prepare and deliver his account as treasurer to the close of every year, to the clerk of the county commissioners, to be by him inclosed with the estimates for county taxes made by said commissioners, and transmitted to the secretary of state.

SEC. 16. Every treasurer holding any money or effects belonging to his county shall annually, and oftener if required, exhibit an account thereof to the county commissioners for adjustment.

(a) See c. 6, §§ 74, 79, 81, 98, 107, 108, 113, 150, 156, 157, 161, 184.

SEC. 17. He may charge to the state the several sums paid by him from the treasury to the jailer of his county, for keeping and supporting poor convicts in prison, which had been allowed to him by the county commissioners, and two and a half per cent. for his services in this particular duty, and the same shall be included in his account to be rendered to the treasurer of state as aforesaid.

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Expenses of
keeping poor
convicts in
prison.
R.S., c. 8, § 17.

SEC. 18. He shall receive, for the use of the county, all money paid by the United States for the use and keeping of county jails, and account therefor according to law.

Account for
money paid
by U. S. for
use of jails.
R.S., c. 8, § 18.

CHAPTER 9.

INDIAN TRIBES.

- SEC. 1. Agents of Indian tribes now in office to remain. Their salaries.
2. When a vacancy happens, how to be filled.
 3. General duties of the agent of the Penobscot tribe.
 4. Agents of both tribes to be sworn and to give bonds. Their duties.
 5. Agents not to exceed appropriations unless by order of the governor.
 6. Certain contracts void, unless allowed by the agent.
 7. Limitation of leases and other contracts.
 8. Agents may sue in their own names for the benefit of the Indians.
 9. Agents to keep a record of proceedings and settle accounts annually with the governor and council.
 10. Agents to report annually to governor and council in December.
 11. No foreigner to be permitted to take timber, &c., from the township reserved for the Passamaquoddy tribe.
 12. Of the islands, &c., belonging to the Penobscot tribe. Agent of the Penobscot tribe to place avails of leases, &c., in state treasury. Amount to be at agent's risk, if he sell or lease on credit.
 13. Survey of islands from Oldtown falls to Mattawamkeag point, and estimates to be made by the land agent.
 14. What shall be designated upon the plans. Lots assigned for cultivation and for public farm.
 15. How the lots shall be located.
 16. Agent of the Penobscot tribe to give each Indian a certificate of his lot. Form.
 17. No Indian to sell or lease his lot nor commit waste.
 18. Of the public lands. Agent to have land cleared and buildings erected.
 19. Orson island farm may be leased for five years, rents to be for use of schools.
 20. Agent may lease reserved privileges for mills, booms and fisheries.
 21. Survey and assignment of lots on Oldtown island point.
 22. Same subject. Restrictions on transfers.
 23. Appropriation of the interest on the amount of four townships purchased of the Penobscot Indians, and of other moneys and rents.

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- SEC. 24. Census of Penobscot tribe to be taken annually in January by school committee of Oldtown.
25. Agents of the Passamaquoddy tribe may sell timber and grass on township number two on St. Croix river. Surveyor of such timber to be sworn.
26. Appropriation of \$1,000 annually to the Passamaquoddy Indians.
27. How distributed.
28. Same subject.
29. Warrants drawn for certain purposes.
30. Penalty for selling spirituous liquors to Indians.
31. Bounties on produce raised by the Indians.
32. Proof to be made before payment.
33. Agent to present account to governor and council in January annually.

1872, c. 13.
1879, c. 125, § 6.
Agents of
Penobscot
Indians and
of Passama-
quoddy In-
dians.

Their salar-
ies.

Vacancies
filled by gov-
ernor and
council.
R.S., c. 9, § 2.

What pay-
ments agents
shall make to
Penobscots.
R.S., c. 9, § 3.

Agents to be
sworn, give
bond, have
care of their
property.
R.S., c. 9, § 4.

Agents not
to exceed ap-
propriations.
R.S., c. 9, § 5.
See c. 2, § 13.
Contracts for
timber and
grass made
with Indians
void.
R.S., c. 9, § 6.
24 Me., 409.

Leases and
contracts
limited as to

SEC. 1. The persons who have been appointed as agents for the Penobscot and Passamaquoddy tribes of Indians, shall continue to perform the duties assigned to them according to the tenure of their respective appointments. The agent of the Penobscot Indians shall receive two hundred dollars, and the agent of the Passamaquoddy Indians two hundred dollars, annually, payable in the months of May and November, out of the funds of said respective tribes, in full for their services as agents, including commissions on disbursements.

SEC. 2. When either of them dies, resigns, or is removed, the governor with the advice of the council, may appoint another agent in his place, but there shall never be more than three for each tribe.

SEC. 3. The agent or agents appointed for the Penobscot tribe of Indians shall provide, furnish, pay and deliver to said tribe, for and on account of the state, all such articles, goods, provisions and moneys, as from time to time become due by virtue of any treaty or law of the state.

SEC. 4. The agent or agents of both such tribes shall be duly sworn and give bonds to the state, with sureties to the satisfaction of the governor and council, for the faithful discharge of their duties; and have the care and management of the property belonging to the tribes for their use and benefit.

SEC. 5. The Indian agents shall not exceed in their expenditure the appropriations for their tribes, without the written order of the governor, nor shall they be reimbursed for any excess.

SEC. 6. All contracts relating to the sale or disposal of trees, timber or grass growing or on said Indian lands, made with any Indian belonging to either of said tribes unless examined and allowed by the agent or agents of the tribe to which he belongs, shall be utterly void.

SEC. 7. No lease of land, or contract for trees, timber, or grass, made by the agents of either of said tribes, shall have effect for a

longer term than one year; nor shall they, in any one year, sell or dispose of trees or timber of said Indians, to an amount exceeding five hundred dollars; except as provided in the twelfth and twenty-second sections.

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time and amount.
R.S., c. 9, § 7.

SEC. 8. The agents for each of said tribes may, in their own names and capacity, maintain any actions for money due to any Indians, and for injuries done to them or to the property of any Indians belonging to their tribes; and all sums or damages recovered by such agents shall be distributed to the Indians of the tribe for which they are agents, according to their usages, or invested in articles useful to them.

Agents may sue in their own names.
R.S., c. 9, § 8.
21 Me., 536.

SEC. 9. The agents of each tribe shall keep a true record of their proceedings, and correct accounts of all receipts and expenditures of every kind; and shall annually, and oftener if required, lay them before the governor and council for inspection and adjustment; who are authorized to settle and adjust them, and draw warrants on the treasury for such sums as are, from time to time, found necessary to carry into effect all treaties with said tribes.

Keep record of proceedings, accounts of receipts and expenditures.
R.S., c. 9, § 9.

SEC. 10. It shall be the duty of the agents of the Penobscot and Passamaquoddy tribes of Indians, to submit their annual reports in printed form to the governor and council, on or before the fifteenth day of December of each year, with proper vouchers for the expenditure of moneys entrusted to them for the benefit of said tribes.

Indian agents, annual reports of, when and how made.
1874, c. 179.

SEC. 11. No citizen or subject of any foreign government shall purchase, cut, or carry off any trees, timber, or grass, standing or growing on the township reserved for the benefit of the Passamaquoddy tribe; and if any agent for such tribe gives to any such citizen or subject a permit for such unlawful purpose, he shall forfeit and pay a sum not exceeding five hundred, nor less than one hundred dollars, to be recovered by action of debt, half to the use of the state and half to the use of any person suing therefor.

No sale or permit to a foreigner.
Penalty.
R.S., c. 9, § 10.
13 Me., 385.

SEC. 12. The islands belonging to the Penobscot tribe, may be leased by their agents, for the benefit of such tribe, for a term not exceeding twelve years; and the burnt and decaying timber on the two Indian townships on the west branch of Penobscot river, may be sold by such agents, when they judge it for the interest of such tribe, if such lease and sales, and the terms and conditions thereof are assented to by the governor and lieutenant governor of the tribe, and approved by the governor of the state; and if they are made on credit, they shall be at the risk of the agents, and accounted for as money; and the avails thereof shall

Islands of Penobscots may be leased, and certain timber on two townships sold, with assent of governor.

If made on credit, at risk of agents.
R.S., c. 9, § 13.

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be placed by them in the state treasury, subject to the order of the governor and council according to law.

Islands in Penobscot to be surveyed and numbered. R.S., c. 9, § 14.

SEC. 13. The land agent shall cause such portions of the islands in Penobscot river from Oldtown falls to Mattawamkeag point, as have not been surveyed, to be accurately surveyed and numbered and their present value estimated, and duplicate plans thereof made and returned to the land office and the Indian agent.

What shall be designated on plans.

SEC. 14. He shall also, if not done, cause to be surveyed and laid down in both of said plans a suitable quantity of land, adjoining all water privileges belonging to said islands, which are deemed valuable for mills, booms, and fisheries; and a suitable tract for a farm for the accommodation of the aged, the invalids, and [the] orphan children of the tribe; and suitable tracts of wood and timber land; and shall designate on such plans a suitable lot for cultivation for each Indian of the tribe male and female, twenty-one years of age or more, who applies therefor, not exceeding the due proportion which belongs to him of such surveyed lands, after deducting the part reserved for public use; and the lots so assigned shall be the property of the person to whom assigned, during the pleasure of the legislature.

Lots assigned for cultivation, and a tract for public farm. R.S., c. 9, § 15. 69 Me., 477.

To include lands improved. R.S., c. 9, § 16. 69 Me., 477.

SEC. 15. The lots shall be so located to each Indian as to include the land cultivated and improved by him, if any, and if that is not sufficient for him, then other land on some other island may be assigned to him, so as to make lots of nearly equal value.

Agent to give certificate of lot. Form. R.S., c. 9, § 17. 69 Me., 477, 478.

SEC. 16. The agents for said Penobscot tribe shall issue to each of the Indians, who has had his lot surveyed and designated as aforesaid, a certificate in substance as follows:

“Know all men by these presents, that I, ———, agent for the Penobscot tribe of Indians, have caused to be surveyed and set off to ———, his portion of land on the islands in Penobscot river belonging to said tribe of Indians, as contemplated by the acts of the legislature, bounded and described as follows: ———. To have and to hold the same, as contemplated by said acts, with all privileges conferred thereby. In witness whereof, I have hereunto set my hand and seal, as agent of the Penobscot tribe of Indians, this ——— day of ———, in the year one thousand eight hundred and ———.

} Agent of the Penobscot
} tribe of Indians.”

Lots not to be sold or leased by Indians. R.S., c. 9, § 18. 69 Me., 477.

SEC. 17. No such Indian shall sell or lease his lot, commit strip or waste, or carry off the growth faster than it is necessary for cultivation, unless by permission of the agent, and if guilty of so doing, he shall be dealt with as a trespasser.

Agent to have land cleared and buildings

SEC. 18. The agent, from time to time, shall have the land cleared and suitable buildings erected on the lot laid out for a

public farm, the expense of which shall be paid out of the interest accruing to said tribe from the sale of the four townships purchased by the state, but not exceeding half of it.

SEC. 19. The agent of the Penobscot tribe, under the orders of the governor and council, may lease the public farm on Orson island, and appropriate the accruing rents to the use of the schools of said tribe; and the shores of the islands in the Penobscot river belonging to said tribe shall be leased for the purpose of booming or hitching logs, under the orders of the governor and council. Such leases shall not run longer than five years. Notices of the time and place of leasing shall be given by publishing the same in one of the daily papers of Bangor [for] thirty days, and such notice shall specify the shores to be leased and the limits of each lot. All sums received from rent of said shores shall be paid to the treasurer of the state of Maine, to be held by him in trust, and shall be paid to the Penobscot tribe of Indians on warrant of the governor and council as provided in section one, chapter two hundred and sixty-seven, of the private and special laws of eighteen hundred and seventy-three.*

SEC. 20. He may, with the approval of the governor and council, lease any reserved privileges for mills, booms, and fisheries, for a term sufficiently long to induce persons to take leases of them; and all the rents shall be paid into the treasury, to be expended for the benefit of the tribe, under the direction of the governor and council.

SEC. 21. Such agent shall cause to be surveyed and set off into house and garden lots, the public lands belonging to said Penobscot tribe situated on the point of Oldtown island, except so much as is necessary for a common and streets; and also lots for a church, school-house, public hall, store-house and burying ground. He shall assign to each person or family of said tribe applying therefor, one of said lots for their sole use and occupation.

SEC. 22. In assigning such lots, the agent shall, *as* [so] far as practicable, give to each person or family the lot on which they have made improvements; and such lots shall be held by them during the pleasure of the legislature; but no Indian shall convey his lot or improvements to any person not a member of the tribe; and when a lot is lawfully sold to one of the tribe, the purchaser shall hold it during the pleasure of the legislature.

SEC. 23. The governor and council may draw warrants on the treasury for any sum not exceeding the interest of the four townships purchased by the state of the Penobscot tribe in June,

CHAP. 9.

erected on public farm. R.S., c.9, § 19.

Public farm on Orson island may be leased for five years. 1874, c. 236.

Lease of shores.

—term of.

—notice of.

Rents of shores, how appropriated.

Agents may lease privileges for mills, booms and fisheries. R.S., c.9, § 21.

House and garden lots set off on point of Oldtown island. R.S., c.9, § 22. 69 Me., 477, 478.

No sale of them except to an Indian. R.S., c.9, § 23. 69 Me., 477, 478.

Governor to draw warrants for interest on four townships

* [NOTE. Section two of chapter 267 of the private and special laws of 1873 is amended by (unrevised) chapter 21 of the public laws of 1878.]

CHAP. 9. purchased; also for rents. R.S., c. 9, § 24.

Census of Penobscot Indians. —how, by whom and when taken. 1873, c. 101.

Annual meeting of school committee of Oldtown.

Notice thereof.

Lists may be corrected.

Return to be made to governor, &c.

Compensation of committee.

Agent of Passamaquoddy tribe may sell timber on township numbered two.

Surveyor to be sworn. R.S., c. 9, § 25.

\$1,000 annually to be paid to that tribe. R.S., c. 9, § 26. Payment of \$700, how and when to

eighteen hundred and thirty-three, and of any other money paid into the treasury; and for the full amount of rents paid in as aforesaid; and when the whole amount of such sums, in the opinion of the governor and council, is more than is necessary for said tribe, the excess may be invested for their benefit.

SEC. 24. An accurate census of the Penobscot tribe of Indians shall be taken early each January by one or more of the superintending school committee of the town of Oldtown, upon the best information which they can obtain, as hereinafter provided, stating, as nearly as may be, the name, sex and age of each Indian as it existed on the first day of such January, each family by itself.

On or before the tenth day of January, annually, the original, certified under oath, shall be delivered to the agent, and a copy thereof to the governor of said tribe for their use. On the first Wednesday of January, annually, said committee shall hold a meeting with said tribe on Oldtown Island, for the purpose of receiving information from such of the tribe as may attend, as to the membership of the tribe, the identity of persons and the correctness of names; due notice in writing of the time and place of which meeting shall be given by said committee. Corrections of the list, by reason of births, deaths or omissions, may, as they come to the knowledge of the committee, be certified to the agent, and he shall correct his list accordingly. This list, so corrected, shall, with his account, be returned to the governor and council. A reasonable compensation shall be paid to the committee by the agent and charged in his account, and allowed to him and paid out of the state treasury.*

SEC. 25. The agents of the Passamaquoddy tribe of Indians *are authorized to* [may] sell to the best advantage, at public or private sale, to a citizen of the state, the timber and grass from township numbered two on the St. Croix river, usually called the Indian township, to the amount of one thousand dollars annually; expressly retaining in the written contract of sale a lien on the timber and grass cut, until the amount due for stumpage thereon is paid. Every surveyor appointed by such agents to scale or survey the lumber so sold, before entering on his duties, shall be sworn to the faithful performance of his trust, and [shall] file a certificate of his oath with the agents.

SEC. 26. There shall be paid to the Passamaquoddy Indians *the sum of* one thousand dollars annually out of the interest accruing upon the funds belonging to said tribe.

SEC. 27. The agent for said tribe shall annually pay out said money in person as follows: four hundred dollars in the month of

* [This section has been redrafted by the commissioner.]

- May, and three hundred dollars in the month of November, in an equal proportion to each member of the tribe. CHAP. 9.
be made.
R.S., c. 9, § 27.
- SEC. 28. He shall in person distribute three hundred dollars annually, to the distressed poor of the tribe, in sums not exceeding fifty dollars in one month, in such portions to each of them, as his circumstances seem to demand. \$300 to be paid to the poor.
R.S., c. 9, § 28.
- SEC. 29. The governor and council may draw warrants on the treasurer for such sums [as are by law] to be paid to the Indians, for the salary of the agent, and for the bounties on agricultural products as hereinafter provided. Warrants to be drawn by governor.
R.S., c. 9, § 29.
- SEC. 30. If any person sells or gives to any Indian *any spirituous* [intoxicating] liquors he shall be fined *before a trial justice*, not less than five, nor more than twenty dollars, half to the state, and half to the complainant. Penalty for selling liquors to Indians.
R.S., c. 9, § 30.
- SEC. 31. Bounties shall be paid to every Indian of the Penobscot or Passamaquoddy tribe for produce raised by him, either on his own land or on land belonging to the tribe, as follows :
- I. For every bushel of wheat, twenty cents. Wheat,
- II. For every bushel of rye, oats, barley, buckwheat, peas, or beans, ten cents. rye, &c.
- III. For every bushel of potatoes, turnips, parsnips, beets, or carrots, five cents. potatoes, &c.
- SEC. 32. Before bounty is paid to such Indian, he shall prove to the satisfaction of the agent the number of bushels of each article before named, raised by him on such land. Proof to be made to agent.
R.S., c. 9, § 32.
- SEC. 33. Such agent shall keep an account of money so paid out, and present it duly certified to the governor and council in the month of January annually, for examination and allowance. Agent to settle account in January, annually.
R.S., c. 9, § 33.

CHAPTER 10.

THE MILITIA.

In obedience to the legislative resolves for the revision and consolidation of the public laws of the state approved March 8, 1881, the publication of chapter ten in this volume is omitted, as it was in the revision of 1871.

It embraces "An act concerning the Militia," chapter two hundred and twenty-five of the public laws of 1880, containing one hundred and seventy-eight sections, (as amended in sections 168 and 156 by chapters two and forty of the public laws of 1881.)

Also any portions of "An act concerning the militia," chapter three hundred and seven of the public laws of 1865, (as amended in section 85 by chapter one hundred and ninety of the public laws of 1868), and of "An act additional to an act concerning the militia," chapter twenty-nine of the public laws of 1869, (as amended in section 3 by chapter one hundred and eighteen of the public laws of 1876) which are not inconsistent with the provisions of said militia act of 1880.

Also any portions of the following public acts passed since the revision of 1871 which are not inconsistent with the provisions of said militia act of 1880, viz :—

"An act to provide for the enrolment of the militia," chapter one hundred and twelve of 1873.

"An act to amend section three of chapter twenty-nine of the public laws of eighteen hundred and sixty-nine, relating to the militia," chapter one hundred and thirty-two of 1873.

"An act additional to section eighty-six of chapter three hundred and seven of the public laws of eighteen hundred and sixty-five, relating to armories for military companies," chapter two hundred and fifty-seven of 1874.

Also, "An act to authorize the formation of companies of cadets in this state," chapter thirty-three of 1872.

"An act additional to chapter twenty-nine of the laws of eighteen hundred and sixty-nine, concerning the militia," chapter ninety-four of 1873.

"An act to continue in force chapter ninety-eight of the public laws of eighteen hundred and seventy-three, providing pensions for disabled soldiers and seamen," chapter two hundred and three of 1874.

Also, "An act concerning the militia," chapter two hundred and sixty of 1874.

“An act amendatory of an act concerning the militia,” chapter two hundred and sixty-one of 1874. CHAP. 10.

“An act to amend section four of chapter two hundred and three of the public laws of eighteen hundred and seventy-four, providing pensions for disabled soldiers and seamen,” chapter twenty-one of 1875.

“An act additional to chapter twenty-nine of the laws of eighteen hundred and sixty-nine, concerning the militia,” chapter twenty-three of 1875.

“An act additional to chapter twenty-nine of the Public Laws of eighteen hundred and sixty-nine, concerning the Militia,” chapter eighty-six of 1876.

“An act additional to chapter twenty-nine of the Public Laws of eighteen hundred and sixty-nine, concerning the Militia,” chapter two hundred and one of 1877.