

MAINE STATE LEGISLATURE

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THE
REVISED STATUTES

OF THE
STATE OF MAINE,

PASSED OCTOBER 22, 1840;

TO WHICH ARE PREFIXED

THE CONSTITUTIONS

OF THE

United States and of the State of Maine,

AND TO WHICH ARE SUBJOINED THE OTHER

PUBLIC LAWS OF 1840 AND 1841,

WITH AN

APPENDIX.

PRINTED AND PUBLISHED IN COMPLIANCE WITH A RESOLVE OF OCTOBER 22, 1840.

Augusta:

PUBLISHED BY WILLIAM R. SMITH & Co., PRINTERS TO THE STATE.

.....
1841.

CHAP. 12.

Copy of sheriffs' account to be transmitted to the secretary of state.
1829, 445, § 6.

Treasurer's account to be transmitted to the secretary of state with the county estimates.
1821, 97, § 2.

To account for money or effects of the county annually.
1821, 97, § 3.

Expenses of keeping poor convicts in prison.
1821, 82, § 9.

Treasurer to account for money received of the U. States for use of jails.
1821, 110, § 16.

SECT. 22. Each county treasurer, at the expense of his county, shall 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.

SECT. 23. Every county treasurer shall prepare and deliver his account as treasurer, annually, to the close of every year, to the clerk of the county commissioners, to be by him enclosed, with the estimates for county taxes made by said commissioners, and transmitted to the secretary of state.

SECT. 24. 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.

SECT. 25. Each treasurer may charge to the state, the several sums he shall pay from the treasury, to the jailor of the same county, for keeping and supporting poor convicts in prison, which had been allowed to him by the county commissioners, and may also charge 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 the state as aforesaid.

SECT. 26. Each county treasurer is authorized and directed to receive, for the use of the county, all such moneys as the United States have agreed to pay for the use and keeping of county jails, and to account for the same according to law.

CHAPTER 13.**OF NOTICES OF PETITIONS TO THE LEGISLATURE.**

SECT. 1, 2. How notice of petition may be given.

SECT. 3. Either mode as valid, as if ordered by the legislature.
4. Fees of the officer.

How notice of petition may be given.
1821, 166, § 1.
8 Greenl. 365.

SECTION 1. When a petition is presented to the legislature by any corporation or individual, and the rights of other corporations or individuals may be affected by the grant of the prayer thereof, the petitioner may cause notice to be given to those interested, if known, by serving them with an attested copy of the petition, at least sixty days before the commencement of the session of the legislature, by a sheriff, deputy sheriff, coroner or constable.

Same subject.
1821, 166, § 1.

SECT. 2. When those, whose rights may be affected as before mentioned, are not known, a copy of the petition shall be published in the newspaper published by the printer to the state, three weeks successively, the last publication to be thirty days at least before the commencement of the next session of the legislature.

Either mode as valid, as if ordered by the legislature.
1821, 166, § 1.

SECT. 3. Notices, given in either of the modes before described, shall be as valid, as if ordered by the legislature after the presentment of such petition.

SECT. 4. The petitioners shall pay the officer's fees, namely: CHAP. 13.
 thirty cents for each service, and twelve cents for each page of Fees of the of-
 copy, and four cents for each mile of travel, in making such service. ficer.
1821, 166, § 2.

CHAPTER 14.

OF THE ASSESSMENT AND COLLECTION OF TAXES.

ARTICLE I. OF TAXES ON UNINCORPORATED PLACES.

- SECT. 1. State taxes on lands not otherwise taxed, to be advertised by the state treasurer:
2. Lien on the land for such taxes.
 3. County taxes on such land to be notified to the state treasurer.
 4. Of the state treasurer's proceedings.
 5. Appropriations for same by the legislature.
 6. Governor to draw his warrant therefor.
 7. County treasurer precluded from selling such lands.
 8. Within what time the owner may redeem the same and on what terms.
 9. In case of non-payment, the land forfeited after four years.
 10. Laws now in force retained for the purposes of collection of taxes, prior to 1841.

ARTICLE II. OF THE ASSESSMENT OF TAXES IN INCORPORATED PLACES.

11. Of state taxes assessed on towns.
12. Estimates for county taxes to be annually made by the county commissioners.
13. To be recorded and a copy transmitted to the secretary of state.
14. County commissioners' warrant to the assessors of towns.
15. No town tax, except for sums legally voted by the town.
16. Of assessors of towns.
17. Assessors to give notice before making any assessment.
18. Consequences of not bringing in lists to assessors.
19. Assessors may require such lists to be sworn to.
20. Assessors may make abatements on application within one year.
21. Right of appeal to the county commissioners.

SECT. 22. Taxes to be assessed according to the rules of the last act raising a state tax. To whom to be committed.

23. County and town taxes assessed by the same rules.
24. State and county taxes may be added to other taxes.
25. Overlay not to exceed five per cent.
26. Record of assessment, &c. to be deposited in the assessors' office.
27. Certificate of the assessors to the state treasurer, of state tax.
28. To the county treasurer, of county tax.
29. Selectmen to be assessors in case of failure of choice of assessors.
30. Penalty on towns for not choosing assessors or selectmen.
31. When county commissioners may appoint assessors of towns. Proceedings thereupon.
32. Duty of such assessors to observe warrants of state and county treasurers.
33. Penalty on assessors neglecting to assess any state tax.
34. Penalty for neglecting to assess any tax required by warrant of county treasurer.
35. When the assessors may be arrested.
36. Other assessors to be appointed by county commissioners in case of such neglect.
37. How the state treasurer may proceed when towns neglect for five months to assess a state tax.
38. How county treasurer may proceed for neglect of towns in regard to taxes required in his warrant.
39. Proceedings of the state or county treasurer in case of deficiency of property of delinquent assessors.
40. Of the choice of assessors of plantations; assessed for state taxes.