

# MAINE STATE LEGISLATURE

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FOURTH REVISION.

THE  
REVISED STATUTES

OF THE  
STATE OF MAINE,

PASSED AUGUST 29, 1883, AND TAKING EFFECT JANUARY 1, 1884.

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BY THE AUTHORITY OF THE LEGISLATURE.



PORTLAND:  
PUBLISHED BY LORING, SHORT & HARMON  
AND  
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1884.

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**ERRATA:**

**The following two leaves are  
inserted because one or more pages  
in this chapter have errors  
noticed and corrected here.**

# ERRORS.

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## ERROR IN THE TEXT OF THE REVISED STATUTES.

Page 63, § 3, line one.—Erase the last word “may.”

## ERROR IN THE TEXT OF THE REPEALING ACT.

Page 999.—Transfer “Chapter 48, Section 6, of an act to facilitate the prompt administration of justice by establishing a superior court in Kennebec County,” from the year 1879 to 1878.

## ERROR IN THE COMMISSIONER’S NOTES.

Pages 177, 178.—Erase the last two lines of page 177, and the first three lines of page 178.

## ERRORS IN THE MARGINAL REFERENCES.

Page 59, § 6, ¶ xx.—Erase “*R. S.*, c. 1, ¶ xx”, and supply, at the bottom of the page, “*R. S.*, c. 1, § 4”

“ 66, § 24.—Erase “*Resolve of 1837*, c. 52.”

“ 69, § 44.—Supply “*Resolve of 1840*, c. 107.”

“ 72, § 68.—Erase “*See c. 6*, §§ 40-67.”

“ “ § 70.—Erase “*R. S.*, c. 2, § 66.”

“ 79, § 12, (note b).—“*See c. 18*, § 73” should read “*See c. 18*, § 75.”

“ “ “ “ “*See c. 30*, § 15” should read “*See c. 30*, § 16.”

“ “ § 14.—Supply “*See c. 18*, § 75.”

“ 83, § 40.—“*R. S.*, c. 3, § 34” should read “*R. S.*, c. 3, § 33.”

“ 84, § 46.—“*See c. 18*, § 67” should read “*See c. 18*, § 59.”

“ 86, § 59, ¶ i, (note b).—“*See c. 17*, §§ 25-29” should read “*See c. 17*, §§ 27, 28.”

“ “ “ ¶ vi, (note e).—“*See c. 18*, § 15” should read “*See c. 18*, § 17.”

“ 92, note.—“*c. 18*, §§ 39, 103” should read “*c. 18*, §§ 39, 97.”

“ 97, § 16.—Erase “*R. S.*, c. 4, § 16.”

“ 108, § 86.—“*Art. ii*, § 2” should read “*Art. ii*, § 1, ¶ 2.”

“ 117, § 28.—Erase the first reference to “1878, c. 31, § 1.” Also erase “*R. S.*, c. 5, § 26.”

“ 176, § 27.—“*Resolve of 1883*, c. 20” should read “*Resolve of 1883*, c. 86.”

“ 183, § 5.—“*See* § 93, ¶ 6” should read “*See* § 93, ¶ v.”

“ 202, § 102.—“1883, c. 229” should read “*See c. 115*, § 1.”

“ 209, § 1.—Supply “1880, c. 215.”

“ 210, § 7.—Supply “1880, c. 215.”

“ 249, § 44.—“1875, c. 25, § 6” should read “1875, c. 25, § 6.”

“ 270, § 16.—Supply “1880, c. 215.”

“ 330, § 26.—“*See c. 40*, § 77” should read “*See c. 40*, § 74.”

“ “ § 28.—“*See c. 40*, § 38” should read “*See c. 40*, §§ 33, 40.”

“ 374, § 23.—“*See* § 17” should read “1880, c. 234, § 1.”

“ 384, § 74.—Add “1883, c. 138, § 3.”

“ “ “ “ “1883, c. 144, § 4.”

“ 506, § 1.—Supply “*See* 1880, c. 215.”

“ 642, § 80, bottom of the page.—Supply “1878, c. 48, § 6.”

“ 709, § 105.—“*See c. 134*, § 13” should read “*See c. 134*, § 19.”

“ 773, § 42.—Supply “1883, c. 198, § 2.”

“ 804, § 35.—“*See c. 134*, § 26” should read “*c. 134*, § 26.”

“ 861, § 1.—“*R. S.*, c. 2, § 20,” } should read “1883, c. 221.”  
“ “ “ “ “*R. S.*, c. 115, § 1.” }

“ 862, § 4.—“*See c. 63*, §§ 32 to 39” should read “*See c. 63*, § 35.”

## ERRORS IN CITATIONS OF CASES.

- Page 10, § 8, ¶ iii, (note c).—"14 *Pet.*, 504" should read "14 *Pet.*, 540."  
 " 16, § 1, (note b).—"10 *Me.*, 483" should read "10 *Me.*, 283."  
 " 78, § 5, (note a).—"13 *Me.*, 472, 489" should read "13 *Me.*, 472."  
 " " § 7, (note b).—"12 *Me.*, 589" should read "12 *Me.*, 489."  
 " 147, § 97.—"58 *Me.*, 528" should read "58 *Me.*, 532."  
 " 166, § 1.—"64 *Me.*, 549" should read "64 *Me.*, 599."  
 " 200, § 93, ¶ iv.—Erase "20 *Me.*, 545."  
 " 211, § 19.—"3 *Me.*, 347" should read "3 *Me.*, 249."  
 " 241, § 5, (note b).—"68 *Me.*, 28" should read "63 *Me.*, 28."  
 " 257, § 80, (note a), Construction of ways.—"26 *Me.*, 340" should read "26 *Me.*, 240."  
 " 397, § 1, (note a).—Erase "66 *Me.*, 526."  
 " 521, § 2, (note a).—Erase "60 *Me.*, 377."  
 " " § 9.—Erase "60 *Me.*, 533."  
 " 563, § 10.—"31 *Me.*, 286" should read "31 *Me.*, 254."  
 " 597, § 23.—"4 *Me.*, 19" should read "4 *Me.*, 8."  
 " 705, § 78.—"43 *Me.*, 438" should read "48 *Me.*, 438."  
 " 728, § 12.—Erase "68 *Me.*, 30."  
 " 750, § 5.—Erase "20 *Me.*, 325."  
 " 765, § 1, (note a).—Erase "73 *Me.*, 228."  
 " 814, § 19, (note c).—Erase "71 *Me.*, 543."  
 " 817, § 8, (note b).—"27 *Me.*, 363" should read "27 *Me.*, 362."  
 " 885, § 1.—Erase "62 *Me.*, 285."  
 " 886, § 8.—"36 *Me.*, 225" should read "36 *Me.*, 227."  
 " 933, § 4.—"34 *Me.*, 478" should read "39 *Me.*, 478."

## OMISSION IN REFERENCE INDEX TABLE, PART I.

Page 1060.—Supply "1878, c. 48, § 6," with a reference to "R. S., c. 77, § 80."

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 that he receives, on the demands due, or which may become due; distinguishing the sums paid for principal and for interest, the names of the persons from whom received, and all other particulars required by the governor and council; 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.

SEC. 49. Money paid out of the treasury under this chapter shall be by warrant from the governor and council, and all notes taken by the land agent on account of the State, shall be safely kept by him, and he shall annually make a schedule of said notes, 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 suitable book.

SEC. 50. He shall, on the first secular day of December, 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.

## CHAP. 5.

Money to be paid on warrant.  
—land agent to keep notes.  
—schedule returned to treasurer.  
R.S., c. 5, § 50.

Land agent's annual report.  
R.S., c. 5, § 51.

## 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 are exempt 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. Stock of toll bridges, how taxed.
16. Stock of corporations for supplying water or gas, how taxed.
17. Duty of assessors, collectors, treasurers and cashiers relating to same.
18. Clerk failing to make return, property deemed corporate.
19. Taxes how assessed and collected. Franchise may be sold in certain cases.
20. Blood animals, how assessed.
- 21, 22. Stock of companies invested in banks, how taxed.
23. Personal property mortgaged, and money secured by land, how taxed. May be distrained.
24. Real estate of deceased persons, how taxed.
25. Partners, how taxed. Exception. When jointly and severally liable.
26. Lands may be taxed to tenants or owners, in the town where situated. Part owners, may be taxed separately on furnishing a description of their separate interest.

CHAP. 6.

- SEC. 27. Assessments may continue to be made to same person until notice has been given. Tenant in common considered owner.
28. Property of manufacturing, mining and smelting corporations taxed where used, and may be taxed to the person in possession. Lien for one year. Shares in the capital stock not to be taxed to the owners.
29. Real estate and stock of banks, where and how taxed.
30. Bank stock owned out of state, how taxed.
31. Cashier required to exhibit books, and deliver certified copies of records of dividends. Liability of cashier for neglect.
32. Shares to be taxed in the town where the bank is located when residence of holder is unknown or is out of the state.
33. Collectors to notify cashier or president. No dividends advanced until payment of tax. Stock may be sold. Power of collector.
34. Actions for collection of taxes may be maintained by town treasurers against a bank, if dividend has been paid after assessment of tax.
35. Supplemental assessments may be made to correct mistakes, notwithstanding the overlay and disproportion on polls.
36. Treasurer to issue warrant for state tax, yearly.
37. Substance of the warrant.
38. Regulations to govern assessors. Poll tax not to exceed three dollars.

## PERSONAL LIABILITY OF ASSESSORS.

- SEC. 39. Assessors responsible for personal faithfulness only.

## STATE TAXATION OF RAIL ROAD, TELEGRAPH, TELEPHONE, EXPRESS AND FOREIGN INSURANCE COMPANIES, AND SAVINGS BANKS.

- SEC. 40. Rail Road companies to make sworn annual return to secretary of state.
41. Annual excise tax imposed. State to pay cities and towns one per cent. on stock owned therein. Proviso.
42. Tax based on gross transportation receipts, not exceeding three and a quarter per cent. Railroads partly outside the state, tax how ascertained.
43. Governor and council to determine the tax before April and report it to state treasurer.
44. Tax payable July 1 and October 1. Lien and precedence of tax.
45. Company may apply to governor and council for abatement.
46. Further returns may be required by R. R. Commissioners, who shall have access to company's books. Penalty for refusal and for false returns.
47. Horse railroad companies, taxation of, provided for.
48. Telegraph companies, tax of two and a half per cent. imposed on.
49. Superintendent to make annual return. Tax to be assessed by governor and council, and certified to treasurer by secretary of state.
50. Tax, when payable; to take the place of all other taxation.
51. Adjustment of tax when paid.
52. Telephone companies, tax of two and a half per cent. imposed on.
53. Returns to be made to secretary of state.
54. Penalty for failure to make return.
55. Express companies, tax of three fourths of one per cent. upon. Proviso.
56. To make annual return to governor and council; tax, how assessed.
57. Such tax in place of local taxation; but company's real estate is taxable.
58. Penalty for neglect to make return.
59. Foreign insurance companies, tax of two per cent. imposed on.
60. How determined.
61. Company to make return. Tax, how assessed.
62. Penalty for neglect to pay tax.
63. Certain foreign companies, ratio of tax imposed on.
64. Savings Banks to make semi-annual returns of deposits to state treasurer. Penalty for making false return.
65. Tax of one per cent., how assessed and appropriated, and when payable.
66. Deposits exempt from municipal taxation. Real estate taxable.
67. Return of bank stock pledged as collateral, to be made to assessors of municipalities where owners reside. Such stock taxed to owners.
68. If corporations fail to make due returns, governor and council to doom them without appeal. State may collect taxes of delinquent corporations by action of debt or case.

## TAXES ON LANDS IN PLACES NOT INCORPORATED.

## CHAP. 6.

- SEC. 69. Lands in places not incorporated may be taxed by the state.
70. Are subject to county taxes. County treasurer to certify them to treasurer of state. State treasurer to give credit for same.
71. Treasurer of state to publish lists of state and county taxes annually.
72. Owners of whole or of any part may redeem within one year. Otherwise, land wholly forfeited to the state.
73. Lands to be sold in September, by state treasurer. Notice of sale. Not to be sold for less than amount of state and county taxes, interest and charges.
74. Overplus to be paid to owners.
75. Owner may redeem of purchaser within one year. Purchaser compelled to execute release. Owner may redeem from treasurer, whose certificate recorded shall be valid release. Governor and council may draw warrant on treasurer, in favor of purchaser for amount so paid.
76. Costs apportioned. County taxes received by state treasurer to be paid to county treasurer. State treasurer to record sale. Certified copy, evidence. State treasurer shall deed to purchaser state's interest in land.
77. Owner of lands assessed by county commissioners for county taxes may redeem by paying to county treasurer.
78. County commissioners to assess on owners of land, amounts necessary to build roads. When a part may be assessed on county. Appeal. Appointment of agents to superintend building of roads.
79. Owners of land may discharge their assessment by building road.
80. 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. Agents to superintend repairs. Lists of assessed townships and lands to be published.
81. Owners of land may discharge their assessments by repairing roads.
82. Proceedings, if owner fails to discharge his assessment; land to be sold for taxes. Owners entitled to overplus of proceeds of sale.
83. Treasurer's deed duly executed and recorded, assessment signed by commissioners, and proof that treasurer duly advertised, constitute prima facie evidence of title. Lien in favor of purchaser. No suit to be maintained before payment of taxes and costs.
84. In case of sudden injury to county roads in unincorporated places, county commissioners may repair. Agent to give bond. Assessment, how made, authorized and enforced.
85. Purchaser has no claim against state or county by reason of defective title.
86. 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. 87. Of state tax assessed in towns.
88. Estimates for county taxes to be made biennially before first of January by the county commissioners.
89. To be recorded, and a copy transmitted to the secretary of state.
90. County commissioner's warrant to the assessors of towns.
91. No town tax, except for sums legally voted by the town.
92. Assessors to give notice before making any assessment.
93. Consequence of not bringing in lists to assessors.
94. Assessors may require lists to be sworn to. Consequences of refusal.
95. Assessors may make abatements, upon application within two years.
96. Appeal to county commissioners. Appellant failing, subject to costs.
97. Taxes to be assessed according to last tax act. To whom committed.
98. State and county taxes may be added to other taxes.
99. Overlay not to exceed five per cent.
100. Record of assessment, &c., to be deposited in the assessors' office.
101. Certificate of assessors to be returned to 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.
102. Selectmen to be assessors, in case of failure of choice of assessors.
103. Penalty on towns for not choosing assessors or selectmen.



- CHAP. 6.** SEC. 104. When county commissioners may appoint assessors of towns. Proceedings.  
 105. Assessors to obey warrants of state treasurer and county commissioners.  
 106. Penalty on assessors neglecting to assess any state tax.  
 107. Penalty for neglecting to assess any tax required by county commissioners.  
 108. When the assessors may be arrested; other assessors to be appointed by county commissioners.  
 109. How the treasurer of state may proceed when towns neglect for five months to assess a state tax.  
 110. How county treasurer may proceed for neglect of towns in regard to taxes required in his warrant.  
 111. Proceedings of the state or county treasurer in case of deficiency of property of delinquent assessors.  
 112. Penalty for assessors refusing to be sworn.

#### ASSESSMENT OF TAXES IN PLANTATIONS.

- SEC. 113. Of the choice of assessors of plantations assessed for public taxes. For forfeiture by assessors refusing to be sworn. New assessors to be chosen.  
 114. Plantations subject to the same penalties as towns.  
 115. Of their officers.  
 116. County commissioners may cause places not incorporated to be organized when taxed. Penalty for failure to notify.  
 117. Assessors to take a list of polls and valuation of estates and assess and collect taxes.  
 118. Laws applicable to plantations.  
 119. Officers liable if they neglect to be sworn.

#### COLLECTION OF TAXES IN INCORPORATED PLACES.

- SEC. 120. Towns may fix time for payment of taxes, and require interest thereafter.  
 121. Interest not to exceed one per cent. a month.  
 122. Form of assessors' warrant for state taxes; and of certificate of assessment.  
 123. Form of warrant for county and town taxes.  
 124. Provision in case of loss of warrant.  
 125. Of the choice of collectors.  
 126. Collectors' fees in case of distress or commitment.  
 127. Constable or collector required to serve warrant.  
 128. Also required to give bond.  
 129. To give receipt on payment of tax, if demanded. Penalty for refusal.  
 130. Provision in case of the death of any collector.  
 131. Powers of plantations to choose constables or collectors, &c.  
 132. Of distress on goods and chattels for non-payment of taxes.  
 133. Overplus to be restored, with an account.  
 134. Body of delinquent may be arrested for neglect, twelve days after demand.  
 135. If party is likely to abscond, arrest may be made immediately.  
 136. In case of intended removal, collection of a tax payable in instalments may be anticipated.  
 137. When new collectors or constables are elected, the former officers shall complete their collections.  
 138. Mode of distraining shares in corporations.  
 139. Duty of corporation officers to furnish certificates of shares.  
 140. Collection from persons removing to other parts of the state.  
 141. In what cases collector may sue for taxes in his own name.  
 142. Remedy for a party illegally assessed.  
 143. Of distress of non-resident owners of improved land. Officer may sue in his own name after two months' notice in writing.  
 144. Taxes on cattle, sheep or swine, of non-resident owners, how collected.  
 145. Collector may demand aid. Penalty for refusing.  
 146. Collector to exhibit his account to selectmen, at least once in two months. Forfeiture for neglect.  
 147. Proceedings when collector removes from state, or is about to do so; and when treasurer has issued warrant of distress. Warrant to new collector.  
 148. Penalty, if the old collector refuses to give up his bill, and pay over his collections.  
 149. When collector becomes incapacitated, assessors to appoint another, and may demand the lists from persons in possession of them.

## CHAP. 6.

SEC. 150. Any over-payments to be restored to such collector.

151. Treasurer of state may issue warrants of distress against delinquent collectors. Sheriff bound to obey. Unsatisfied warrants may be renewed.
152. Treasurer of state shall also issue his execution at the request of the municipal officers, if tax is overdue.
153. County treasurer to issue warrant against delinquent collector.
154. Liability of the town to make up deficiency of its collector.
155. A new assessment to be made on town. Otherwise treasurer to make distress upon assessors. If not paid on new assessment, warrant may issue against estate of inhabitants.
156. Delinquent collector liable to a suit by the town.
157. If collector dies, his executor, &c., to settle with assessors in two months after acceptance. If executor, &c., neglects to settle, he may be chargeable with whole sum committed to deceased collector.
158. Treasurer to issue a warrant against delinquent collectors. Form.
159. Duty of sheriff in returning executions or warrants of distress. When an alias may issue.
160. Sheriff's liability in case of neglect. Treasurer of state, &c., to issue their warrants against him, directed to a coroner.
161. Officers selling personal property, to proceed as on execution.
162. Sale of real estate in such cases. Notice.
163. Proceedings at the sale. Of the deed and its effect.
164. Alias warrant and proceedings thereon. Deficient officer entitled to the privilege of a debtor on a private execution.
165. 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.
166. Town to choose a new collector. Copies of assessments, &c., to be delivered over to the new collector.
167. Proceedings when a party declares an uncanceled tax to have been paid.
168. When a town neglects to choose a constable or collector, proceedings.
169. Plantations and their officers to be liable, as in case of towns.
170. Proceedings of sheriff on receiving assessment and warrant. His fees.
171. Proceedings on commitment of persons upon a warrant for taxes.
172. If discharged from confinement, town liable for amount to state or county.
173. Of collector's liability in such case, if commitment is after one year.
174. Officer's fees in cases of commitment for taxes.
175. Town 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. 176. Town may appoint its treasurer collector of taxes. He may appoint assistants. Their bond.
177. Towns may abate taxes voluntarily paid at stated times. Public notice to be posted within seven days. Abatements not to exceed ten per cent.
  178. Assessors to deposit assessments with treasurer, with a warrant.
  179. Treasurer's powers to continue until the collection has been completed.
  180. Town treasurer required to give bond.
  181. To render an account quarterly, if requested. Accounts to be examined.
  182. Treasurer may issue his warrant to the sheriff, or deputy, to distrain for taxes, after the times fixed for payment.
  183. Treasurer may distrain before, if there is danger of losing a tax.
  184. Officer to give previous notice before distraining. Fees.

## SPECIAL PROVISIONS.

- SEC. 185. Affidavit as to posting notices to be proof in cases of sale of land by sheriff, &c.
186. Remedy for person whose estate is taken. Sale not conclusive as to value.
  187. 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. 188. 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.

## CHAP. 6.

- SEC. 189. Proceedings at the sale. Deeds not to be delivered within one year. If deed is recorded within thirteen months after sale, no intervening attachment or conveyance to affect title. Proceedings of treasurer if owner redeems. Record to be made. Town responsible for his fidelity. Sale may be adjourned from day to day.
190. Form of collector's certificate to treasurer. Treasurer's advertisement.
191. Purchaser may pay previous or subsequent taxes. Owner may redeem within six months.
192. Owner may recover of town, if requirements of law have not been complied with. Suit to be commenced within one year.

## COLLECTION OF TAXES IN INCORPORATED PLACES ON REAL ESTATE OF RESIDENT OWNERS.

- SEC. 193. Lien on real estate and equitable interests therein, for taxes. If not paid within nine months, collector to give notice of sale. Manner of notice, record thereof to be made by town clerk; further proceedings.
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. Collector to make returns of sales to town clerk. Clerk to record same. Record to be evidence.
198. 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.
199. Treasurer to deliver deed within two years to buyer. Penalty for refusal. Sureties to make good his default. Town liable in default of both.
200. Officer not to sell real estate after two years from date of warrant.
201. Copy of notice to be conclusive evidence of it; if lost, attested transcript of clerk's record is sufficient.
202. Treasurer's receipt of payment to be evidence of redemption.

## ADDITIONAL PROVISIONS.

203. Estate may be bid off for town.
204. Owner may redeem. Amount received, to be paid to person entitled.
205. Validity of sale of real estate for taxes. Treasurer's deed prima facie evidence, and contestant's suit not maintainable until taxes and charges are paid into court; tax title nevertheless to be upheld if grantee produces amounts and proves legal tax sale.

## GENERAL PROVISIONS RESPECTING TAXATION.

Poll tax, on whom assessed.

R. S., c. 6, § 1.  
50 Me., 476.  
64 Me., 198.  
66 Me., 198.

Real and personal estate taxable.

R. S., c. 6, § 2.  
37 Me., 371.  
60 Me., 198.  
74 Me., 284.

Real estate, what it includes.

R. S., c. 6, § 3.  
9 Me., 91.  
60 Me., 198.  
69 Me., 347.

74 Me., 284-5.  
See c. 1, § 6, ¶ x.  
—land and interest in timber, taxable.

R. R. buildings, &c., subject to municipal

SEC. 1. A poll tax shall be assessed upon every male inhabitant of 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 this chapter.

SEC. 2. All real property within the state, all personal property of inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state, is subject to taxation as hereinafter provided.

SEC. 3. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state and all buildings 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 eighteen hundred and fifty, and all interest in timber upon public lands derived by permits granted by the Commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the State; and interest by contract or otherwise in land exempt 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, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land. (a)

SEC. 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys, and effects, wheresoever they are; all 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 as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

SEC. 6. The following property and polls are exempt from taxation:

I. The property of the United States and of this State.

II. All property which by the articles of separation is exempt from taxation; the real and personal property of all literary institutions, and of all benevolent, charitable and scientific institutions incorporated by the State. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied, except that so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated.

III. The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifteen dollars to one family.

IV. Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; 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, both real and personal, is liable to taxation the same as others' property.

V. All mules, horses, neat cattle, swine and sheep, less than six months old.

VI. Hay, grain and potatoes, orchard products and wool, owned by, and in possession of the producer.

VII. The polls and estates of Indians; and the polls of persons under guardianship.

VIII. The polls and estates of persons who by reason of age, infirmity, and poverty are in the judgment of the assessors unable to contribute toward the public charges.

IX. The polls and estates of inhabitants of islands on which there

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tax, as non-resident land. 1881, c. 91, § 1. R. S., c. 6, § 4. Personal estate, taxable. R. S., c. 6, § 5. 1881, c. 91, § 2. 1883, c. 150. 1880, c. 246, § 2. 1883, c. 213, § 2. 1883, c. 135. 1877, c. 218, § 17. See §§ 40-68. 36 Me., 259. 54 Me., 542. 56 Me., 288. 68 Me., 33.

Exemptions. R. S., c. 6, § 6.

U. S. and Me. property.

Literary and benevolent institutions. 1883, c. 237. See articles of Separation, condition 7. 61 Me., 586. 65 Me., 92. 73 Me., 433, 441.

Furniture, apparel, tools, &c. R. S., c. 6, § 6.

Meeting-houses, tombs and parsonages. 1877, c. 217. R. S., c. 6, § 6. 65 Me., 94.

Young animals.

Produce. 1874, c. 178. 63 Me., 16.

Indians and wards. R. S., c. 6, § 6.

Aged and infirm poor.

Highway tax on islands.

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Aqueducts,  
and fixtures,  
condition-  
ally.  
1878, c. 33, § 1.  
See c. 54, § 8.

—but not the  
stock, reserv-  
oir, grounds,  
or property.  
1878, c. 33, § 2.

Planted for-  
est may be  
exempted for  
twenty years.  
1872, c. 66.

—provisos.

Mines, for  
ten years.  
1878, c. 29, § 1.  
See 1880, c. 227.  
—but not  
lands and  
surface im-  
provements.  
1878, c. 29, § 2.  
Dogs taxed, if  
towns so  
vote.  
R. S., c. 6, § 7.

Poll tax,  
where  
assessed.  
R. S., c. 6, § 8.  
43 Me., 499.  
47 Me., 172.  
50 Me., 476.  
Real estate,  
where taxed.  
R. S., c. 6, § 9.  
See § 23.  
32 Me., 69.  
34 Me., 90.  
35 Me., 554.  
56 Me., 46.  
74 Me., 284.  
Standing  
wood, bark  
and timber,  
may be taxed  
to purchaser.  
1881, c. 45.

Lien, how  
enforced.  
R. S., c. 6, § 11.  
1881, c. 45.

Landlord and  
tenant to pay  
equally.

are no highways, may be exempted from the highway tax at the discre-  
tion of the town to which they belong.

X. The aqueducts, pipes and conduits of any corporation, supplying  
a town with water, are exempt from taxation, when such town takes  
water therefrom for the extinguishment of fires, without charge. But  
this exemption does not include therein, the capital stock of such corpo-  
ration, 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.

XI. Whenever a landholder, having, prior to March thirty, eighteen  
hundred and eighty-two, planted or set apart for the growth and produc-  
tion of forest trees any cleared land or lands from which the primitive  
forest had been removed, successfully cultivates 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 occu-  
pant thereof to the assessors of the town in which such land is situated,  
the same shall be exempt from taxation for twenty years after said appli-  
cation, *provided*, that said applicant at the same time files with said assess-  
ors 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  
is during that period kept alive and in a thriving condition.

XII. Mines of gold, silver, or of the baser metals, when opened and in  
process of development, are exempt from taxation for ten years from the  
time of such opening. But this exemption does not affect the taxation  
of the lands or the surface improvements of the same, at the same rate  
of valuation as similar lands and buildings in the vicinity.

SEC. 7. Dogs more than six months old, shall be taxed one dollar in  
the town where they are kept, on the first day of each April, to the  
owner or person who has them in possession at that time, if towns so vote.

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 each April. No person  
shall be considered an inhabitant of a place on account of residing there  
as a student in a literary seminary.

SEC. 9. Taxes on real estate shall be assessed in the town where  
the estate lies, to the owner or person in possession thereof on the first  
day of each April. In cases of mortgaged real estate, the mortgagor,  
for taxation, shall be deemed the owner, until the mortgagee takes pos-  
session, after which, the mortgagee shall be deemed the owner.

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, they  
shall assess such wood, bark and timber to the purchaser.

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 thirty-two.

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. CHAP. 6.  
R.S., c. 6, § 12.

SEC. 13. All personal property within or without the state, except in 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 each April. (a) Personal estate, taxable where owner resides.  
R.S., c. 6, § 13.

SEC. 14. The excepted cases referred to in the preceding section are the following: Exceptions.  
R.S., c. 6, § 14.

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; *provided*, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, shop, mill, wharf, landing place or ship yard therein for the purpose of such employment. (b) Personal property, used in trade, ship-building or mechanic arts.  
1883, c. 126.

II. Personal property which, on the first day of each April is within the state, and owned by persons residing out of the state, or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state when tanned; shall be taxed to the person having the same in possession, or to the person owning or occupying any store, shop, mill, wharf, landing, ship yard or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, 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 twenty-six, one hundred and thirty-two and one hundred and thirty-three. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in the tanning of leather in the state, shall on or before the first day of each April, furnish to the assessors of the town where they 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 all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned. Personal property owned out of the state.  
1871, c. 230.  
—exceptions.  
1876, c. 126.  
1872, c. 23, § 1.  
1871, c. 230.  
  
—lien, in favor of persons paying tax.  
—lien on the property taxed.  
R.S., c. 6, § 22.  
  
—remedy for paying more than proportion of tax.  
R.S., c. 6, § 23.  
—owners to furnish assessors where tanneries are located a sworn account of hides and leather on hand, April 1.  
1872, c. 23, § 2.

III. Machinery employed in any branch of manufacture, goods manufactured or unmanufactured, and real estate belonging to any corporation, except when otherwise expressly provided, shall be assessed to such corporation in the town or place where they are situated or employed; and in assessing 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. Machinery and real estate of corporations.  
R.S., c. 6, § 14.  
37 Me., 446.  
60 Me., 199.

(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.

(b) 48 Me., 478; 53 Me., 519; 59 Me., 286, 289; 60 Me., 279.

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Mules,  
horses, cattle,  
sheep and  
swine, where  
and to whom  
to be taxed.  
33 Me., 445.

—when town  
line divides  
a farm.

Personal  
property of  
minors and  
wards.

Of married  
women, if  
held in trust.

Funds in-  
trusted to  
corporations.

Undistrib-  
uted personal  
property, in  
hands of  
executors or  
administra-  
tors.

Of religious  
societies.  
65 Me., 94.

Property  
taxed else-  
where.  
1877, c. 182.  
Stock of toll  
bridges, how,  
where and to  
whom taxed.  
1880, c. 233.

IV. All mules, horses, neat cattle, sheep and swine shall be taxed in the town where they are kept on the first day of each April, 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 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, but owned by, or in charge and possession of any person residing in any town, 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 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.

V. 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.

VI. 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.

VII. 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.

VIII. 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 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.

IX. Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings.

X. Personal property in another state or country on the first day of each April, and legally taxed there.

SEC. 15. The stock of 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 where the bridge is located, and where such bridge is 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.

SEC. 16. Stock in any local corporation, chartered for the purpose of supplying towns with water or gas, held by any person unknown, or out of the state, shall be taxed in the town where such corporation is located or transacts its ordinary business, as provided for the taxation of bank stock, in section thirty. CHAP. 6.  
Stock of water or gas companies, how taxed.  
R.S., c. 6, § 17.

SEC. 17. The powers of assessors, collectors and treasurers, and the liens on the stock, shall be the same as provided in sections thirty, thirty-one, thirty-three and thirty-four, and the duties therein imposed on cashiers, shall be performed by the treasurers of such corporations. Powers of tax officers, is the same as in assessing bank stocks.  
R.S., c. 6, § 18.

SEC. 18. When the clerk of a corporation holding property liable to be taxed, fails to comply with section thirty, of chapter forty-six, 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. Clerks failing to make returns, property deemed corporate.  
R.S., c. 6, § 19.

SEC. 19. Such property, both real and personal, is 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 taxable property owned by individuals. If the corporation has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, as such property is taken and sold on execution. Such property, how taxable.  
R.S., c. 6, § 19.  
—when franchise may be sold on warrant of distress.

SEC. 20. Blood animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state. Blood animals.  
R.S., c. 6, § 20.

SEC. 21. 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 other corporation in the 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. Stock of companies invested, how to be taxed.  
R.S., c. 6, § 24.

SEC. 22. When the capital stock of any insurance company incorporated in the state, is taxed at its full value, the securities and pledges held by said company to the amount of said stock, are 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. Stock of insurance companies, when exempt from taxation.  
R.S., c. 6, § 24.

SEC. 23. When personal property is mortgaged or pledged, it shall for purposes of taxation, be deemed the property of the party who has it in possession, and it 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 the state, secured by an absolute deed of real estate, shall be taxed to the grantee, as in case of a mortgage, although the land is taxed to the grantor or other person in possession. (a) Mortgaged personal property.  
1878, c. 77.  
See § 9.  
—distress.  
—loan secured by deed, is taxable to grantee.

SEC. 24. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, Real estate of deceased, how taxed.



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R.S., c. 6, § 26.  
69 Me., 31.

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 may recover of the other heirs or devisees their portions thereof when paid by 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 a 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 him the same as taxes assessed against him in his private capacity, and it shall be a charge against the estate and shall be 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 interests in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

Personal estate of partners, how to be taxed. 1879, c. 120. 59 Me., 289.

—exception.

SEC. 25. Partners in 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 personal property enumerated in paragraph one 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; except that 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 said paragraph, they shall be taxed therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

Lands may be assessed to owners or tenants. R.S., c. 6, § 28.

—part owners may be taxed and pay, separately.

SEC. 26. 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 interest shall be free of all lien created by such tax. (a)

Assessments may be continued to the same person, until notice of transfer. R.S., c. 6, § 29. —tenant in common, shall be considered owner.

Property of manufacturing, mining and smelting corporations,

SEC. 27. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although 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. 28. The buildings, lands, and other property of manufacturing, mining and smelting corporations, made personal by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed

(a) 22 Me., 405; 25 Me., 365; 32 Me., 70; 34 Me., 90; 35 Me., 554; 37 Me., 444; 43 Me., 499; 47 Me., 172, 415; 74 Me., 284.

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 payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.

SEC. 29. All real property in the state owned by any bank incorporated by 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, like other real estate; but the stock of such banks shall be taxed to the owners thereof where they reside, if known to be residents of the state; but taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of citizens.

SEC. 30. Stock of any bank held by persons out of the state, or unknown, which has not been certified according to section thirty, of chapter forty-six, in any town in the 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 town has a lien on such stock and all dividends thereon, from the date of such assessment, until such tax and all costs and expenses arising in the collection thereof are paid. No assignment, sale, transfer or attachment passes any property in such stock unless the vendee first pays such tax and cost; cashiers of banks shall 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 of other towns, according to said section thirty, of chapter forty-six; and such returns shall be made at the time and in the manner prescribed therein, and shall be the basis of taxation of such property.

SEC. 31. The cashier or other officer of each bank, shall 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 require. Should any cashier 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 for such neglect or refusal, such cashier shall suffer the penalty prescribed in section thirty-two of chapter forty-six.

SEC. 32. When returns of stock in banks and national banking associations and other corporations are made according to the preceding section, or section thirty of chapter forty-six, if it is 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,

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how and where taxed.  
1878, c. 47.  
—lien for collection.  
—shares.

Real estate of banks, where to be taxed.  
R.S., c. 6, § 31.

—bank stock, where taxed.  
54 Me., 542.  
55 Me., 457.  
56 Me., 275, 313.

Taxation of bank stock owned out of the state.  
R.S., c. 6, § 32.

Cashiers are required to exhibit books.  
R.S., c. 6, § 33.

—to deliver certified copy of record of dividend.

—if he refuses, bank to be doomed.

—cashier also liable.

Shares to be taxed in the town where bank is located, when residence of holder is unknown or is out of the state.  
1879, c. 139.

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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 section thirty of this chapter.

Collectors of taxes shall give notice.  
R.S., c. 6, § 35.

—no dividend to be paid, until tax is paid.

—tax charged in offset.

—stock may be sold.

—powers of collectors extended.  
See §§ 140, 143, 144.

Actions may be maintained by treasurers of towns and cities.  
R.S., c. 6, § 36.

Supplementary assessments may be made, to correct mistakes.  
R.S., c. 6, § 37.  
See § 142; c. 3, § 10.  
34 Me., 268.  
61 Me., 547.  
65 Me., 25.

Treasurer of state shall issue warrants for state tax.  
R.S., c. 6, § 38.  
1880, c. 239, § 16.

—tax for each year shall be separately ordered.

What state treasurer's warrant

SEC. 33. The collector of a 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 written notice to be delivered to the cashier or president thereof, 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 all cost thereon are paid. The cashier may pay such tax, and payment shall constitute a charge in offset against any dividend thereon. Should such tax remain unpaid for ninety days after such notice, the collector may sell such stock in the manner specified in sections one hundred and thirty-eight and one hundred and thirty-nine. For the purpose of collecting taxes on bank stock, collectors may act in any town.

SEC. 34. Any town treasurer, or his 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 any dividend thereon has been paid after such tax was assessed ; 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.

SEC. 35. 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 has the same power, and is 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. 36. 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, 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. 37. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns

against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them; to commit such list, when completed and signed by a majority of them, to the collector or constables of such town or other place, with their warrants in due form, requiring them to collect and pay the same to the treasurer of 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.

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shall require.  
R.S., c. 6, § 39.

SEC. 38. In the assessment of all state, county, town, plantation, parish or society taxes, assessors shall govern themselves by this chapter, except in parishes and societies where 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 deem expedient; but the whole poll tax assessed in one year upon a person for town, county and state 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.

Rules, for assessment of taxes.  
1876, c. 91.  
55 Me., 461.

—poll tax not to exceed three dollars.  
—highway taxes.

## PERSONAL LIABILITY OF ASSESSORS.

SEC. 39. Assessors of towns, plantations, school districts, parishes and religious societies, are not 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)

Assessors are responsible for personal faithfulness only.  
R.S., c. 6, § 41.

## STATE TAXATION OF RAILROAD, TELEGRAPH, TELEPHONE, EXPRESS AND FOREIGN INSURANCE COMPANIES, AND SAVINGS BANKS.

SEC. 40. Every railroad company, incorporated under the laws of the State, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under 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 its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

Annual returns of railroad companies.  
1874, c. 258, § 1.  
66 Me., 491.  
73 Me., 530.  
74 Me., 382.

—to state length of line and assessed value of stations, &c.

SEC. 41. Every corporation, person or association, operating any railroad in the state, shall pay to the treasurer of state, for the State, an annual excise tax, for the privilege of exercising its franchises in the

Corporations or persons operating railroads shall pay

(a) 11 Me., 137; 12 Me., 259; 15 Me., 260; 39 Me., 187; 43 Me., 499; 49 Me., 351.

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annual  
excise tax.  
1881, c. 91, § 2.  
66 Me., 492,  
514.  
74 Me., 382.

—State shall  
pay cities and  
towns one per  
cent. on stock  
held therein.

—proviso.

Amount of  
tax, how to  
be ascertain-  
ed.  
1881, c. 91, § 3.

—proviso.

—railroads  
partly out-  
side the state,  
tax upon,  
how to be as-  
certained.

Tax, how  
fixed; notice  
to companies.  
1881, c. 91, § 4.

Tax, payable  
in July and  
October.  
1881, c. 91, § 5.

—treasurer  
shall enforce  
collection.

—tax to be a  
lien and take  
precedence.

Aggrieved  
parties may  
apply for  
abatement to

state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the State from the taxes received under this and the six following sections, to the several cities and towns, in which on the first day of April in each year, is held railroad stock exempted from other taxation, an amount equal to one per cent. 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. 42. 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 preceding the levying 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 do not exceed two thousand 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 two thousand 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*, that the rate shall in no event exceed three and a quarter per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in 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 the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

SEC. 43. The governor and council, on or before the first day of each April, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

SEC. 44. Said tax shall be payable, one half 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 hereinbefore required, the treasurer of state may proceed to collect the same, with interest, at the rate of ten per cent. a year, by 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.

SEC. 45. 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 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, 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.

SEC. 46. If the returns required by law, in relation to railroads, are found insufficient to furnish the basis upon which the tax is to be levied, the railroad commissioners shall require such additional facts in the returns as may be found necessary; and, until such returns are so required, or, in default of such returns when required, the governor and council shall act upon the best information that they may 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 the state, which refuses or neglects to make the returns required by law, or to exhibit to the railroad commissioners its books for the purposes aforesaid, or makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than one thousand, 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 extends.

SEC. 47. Horse railroad corporations and associations are subject to the six preceding sections, and to section four, except that the tax shall be ascertained as follows: when the gross average receipts per mile do not exceed one thousand dollars, the tax shall be equal to one tenth of one per cent. on the gross transportation receipts; and for each thousand dollars additional average gross receipts per mile, or fractional part thereof, the rate shall be increased one tenth of one per cent.

SEC. 48. Every telegraph corporation, company or person doing business within the state shall annually pay into the state treasury a tax of two and a half per cent. on the value of any telegraph line owned by said corporation, company or person within the state, including all poles, wires, insulators, office furniture, batteries and instruments, taking into consideration any circumstances or conditions affecting the value of the property.

SEC. 49. 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, with the names and residences of all shareholders in the state, and the number of shares owned by each on the first day of April annually, together with the number of shares owned by non-residents, and the governor and council shall determine said values and assess said tax thereon by the first day of May annually. The secretary of state shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several parties assessed.

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governor and  
council.  
1881, c. 91, § 6.

Further re-  
turns may be  
required by  
railroad com-  
missioners.  
1881, c. 91, § 7.

—railroad  
commission-  
ers shall have  
access to  
books of rail-  
road com-  
panies.

—penalty for  
refusing to  
make  
returns, or  
for making  
false ones.

State taxa-  
tion of horse  
railroad  
companies.  
1883, c. 150.

Telegraph  
companies  
shall pay  
annual tax.  
1880, c. 246, § 1.  
See § 68.  
73 Me., 525.

Returns shall  
be made to  
the secretary  
of state.  
1880, c. 246, § 2.  
See § 68.

—governor  
and council to  
assess tax.  
—secretary of  
state to certi-  
fy tax to  
treasurer.

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State tax,  
when to be  
paid.  
1880, c.246, § 2.

Adjustment  
of tax, when  
paid.  
1880, c.246, § 4.

State taxa-  
tion of tele-  
phone com-  
panies.  
1883, c.213, § 1.  
See § 68.

Annual re-  
turn shall be  
made to secre-  
tary of state.  
1883, c.213, § 2.  
See § 68.

—governor  
and council to  
assess tax.

—secretary of  
state shall  
certify tax to  
treasurer  
of state.

—when to be  
paid.

Forfeiture, in  
case of neg-  
lect to make  
returns.  
1883, c.213, § 3.

Companies  
and persons  
doing express  
business,  
shall apply  
annually for  
a license and  
shall pay tax.  
1880, c.244, § 1.  
See § 68.

—proviso.

Shall make  
annual re-  
turns to the  
governor and  
council.  
1880, c.244, § 2.

SEC. 50. Said tax shall be paid into the treasury on or before the first day of September annually, and is in place of all state or municipal taxation on any of the property or shares of said corporations, companies or persons.

SEC. 51. When such tax is paid, the treasurer of state shall 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, the remainder to be retained for the State.

SEC. 52. Every telephone corporation, company or person doing business within the state, shall annually pay into the state treasury, a tax of two and one half per cent. on the value of any telephone line owned by said corporation, company or person, within the state, including all poles, wires, insulators, transmitters, telephones, batteries, instruments, telephonic apparatus and office furniture, taking into consideration any circumstances or conditions affecting the value of the property.

SEC. 53. 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, on the first day of April annually, and the governor and council shall determine said values and assess said tax thereon by the first day of May annually. The secretary of state shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several parties assessed. Said tax shall be paid into the treasury on or before the first day of September annually, and is in place of all state or municipal taxation on any property or shares of said corporations, companies or persons.

SEC. 54. Any corporation, company or person, neglecting to make the returns required by the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by an action of debt in the name of the State.

SEC. 55. Every express corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall annually before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; and every such corporation, company or person shall annually pay to the treasurer of state, 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 business done in 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 applies to goods or merchandise in transit through the state.

SEC. 56. Every such corporation, company or person shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the governor and council, stating the amount of said receipts for all express matters carried

within the state as specified in the preceding section; whereupon the governor and council shall on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, 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.

SEC. 57. The tax assessed upon express corporations, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated, as non-resident real estate; but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the governor and council from the tax hereinbefore provided.

SEC. 58. Any corporation, company or person, neglecting to make returns according to section fifty-six, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the State.

SEC. 59. Every insurance company or association which does business in the state, not incorporated or associated under its laws, 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 the state for insurance of life, property or interests therein, at the rate of two per cent. a year.

SEC. 60. 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 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, 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. 61. Every company or association which by the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of each January, 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 previous, also the amount to be deducted therefrom, under the preceding section, specifying the whole amount thereof, and the classes of deductions and the amount of each class. Said tax shall be assessed by the treasurer of state on or before the first day of April, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, the same to be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment, and unless the same 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. 62. If any insurance company or association refuses or neglects to make the return required by the preceding section, the treasurer of

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—governor and council shall assess tax.  
See § 68.

State tax is in place of local taxation.  
1883, c. 135.

—real estate to be taxed in municipality where situated.

—amount shall be deducted from state tax.

Penalty for neglect to make returns.  
1880, c. 244, § 4.

Foreign insurance companies shall pay tax on premiums.  
1876, c. 129, § 1.

Amount of tax, how determined.  
1876, c. 129, § 2.

—how to be computed.

Such companies shall make return.  
1876, c. 129, § 3.

—tax, how to be assessed.

—companies shall be notified of assessment and suspended for non-payment.

Neglecting to make return, how to



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be assessed.  
1876, c.129, § 4.  
—failing to  
pay, forbid-  
den to do bus-  
iness in state.

—penalty.

Ratio of tax  
on certain  
foreign insur-  
ance com-  
panies.  
1876, c.129, § 5.

—return and  
assessment of  
tax.

—right to do  
business sus-  
pended in cer-  
tain cases.

Savings  
banks shall  
make semi-  
annual return  
to treasurer  
of state.  
1883, c.202, § 5.  
66 Me., 243.  
68 Me., 517,  
519.

—penalty for  
making false  
return.

—tax payable  
to treasurer  
of state.

Tax how to  
be assessed.  
1883, c.202, § 5.

—how appro-  
priated.

—when pay-  
able.

Deposits are  
exempt from  
municipal  
taxation; but  
not land held  
by bank.  
1877, c.218, §17.  
Return of  
bank stock  
pledged as  
collateral,  
shall be made  
to assessors  
of municipal-  
ities where  
owners  
reside.  
1877, c.218, §25.

state shall make such assessment on such company or association as he deems just, and unless the same is paid on demand, such company or association shall do no more business in the state, and the insurance commissioner shall give notice accordingly. Whoever, after such notice, does business in the state for such company or association, is liable to the penalty provided in section seventy-three of chapter forty-nine.

SEC. 63. 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 may require the return upon which such tax may be assessed to be made to him, and the treasurer of state may assess such tax; and if it is not paid as provided in section sixty-one the insurance commissioner shall suspend the right of said company to do business in this state.

SEC. 64. Every savings bank and institution for savings incorporated under the laws of the State shall, semi-annually, on the last Saturdays of April and October, make a return, signed and sworn to by its treasurer, of the average amount of its deposits for the six months 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 state on or before the second Mondays of May and November, and for wilfully making a false return, the corporation treasurer forfeits not less than five hundred nor more than five thousand dollars. Such treasurer shall pay to the treasurer of state a tax on account of its deposits of three fourths of one per cent. a year, on the amount of its deposits as in said returns.

SEC. 65. One half of said tax shall be assessed on the average amount on deposit for the six months ending on 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 shall be appropriated for schools, in the manner provided for tax on banks of circulation, in section one hundred and seventeen of chapter eleven, and one half to the State, and such taxes shall be paid semi-annually within ten days after the first Mondays in June and December.

SEC. 66. All deposits in savings banks in the state are exempt from municipal taxation to the bank or to the depositor, but real estate owned by the bank, not held as collateral security, may be taxed by the town in which the same is located.

SEC. 67. Treasurers of savings banks, on the first day of each April shall return to the assessors of towns, 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 such treasurers in the same manner to the assessors of the town in which the bank whose stock is so pledged or transferred is located. For the purposes of taxation, bank

stock so pledged or transferred shall be deemed the property of the persons so pledging or transferring it.

SEC. 68. If any corporation, company or person fails to make the returns required by sections forty-nine, fifty-three, and fifty-six, the governor and council shall make an assessment of state tax upon such corporation, company or person on such valuation, or on such gross receipts thereof, as the case may be, as they think just, with such evidence as they may obtain, and such assessment shall be final. If any corporation, company or person fails to pay the taxes required or imposed by sections forty-eight, fifty-two, fifty-five and sixty-four, the treasurer of state shall forthwith commence an action of debt, in the name of the State, for the recovery of the same with interest. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest may be recovered by an action of debt, or an action on the case, in the name of the State.

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Proceedings, in case of failure to make returns and pay tax.  
1880, c. 246, § 3.  
1883, c. 213, § 3.  
1880, c. 244, § 4.  
1877, c. 218, § 16.

—state taxes may be collected of any corporation by action of debt or case.  
1876, c. 115.  
See c. 81, § 15.  
66 Me., 491.  
68 Me., 517, 519.

### TAXES ON LANDS IN PLACES NOT INCORPORATED.

SEC. 69. Lands not exempt, 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. 70. 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 immediately be 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, credit 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, on the first Monday of each January.

Lands in places not incorporated may be taxed by the State.  
R.S., c. 6, § 42.  
1880, c. 239, § 17.

Such lands are subject to county taxes.  
R.S., c. 6, § 43.  
—treasurer of county to certify lists of such taxes to treasurer of state, who shall give credit for the amount thereof.

SEC. 71. When the legislature assesses such state tax, the treasurer of state shall, within three months 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 for 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 the following year to be made within three months after one year from such assessment. Said lands are held to the State for payment of such state and county taxes, with interest thereon at the rate of twenty per cent., 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.

Lists of assessments shall be certified and advertised annually.  
1880, c. 239, § 18.

—such lands are held for the payment of taxes.

SEC. 72. 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

Lands shall be forfeited in one year, if taxes are not paid.

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R.S., c. 6, § 45.  
1880, c. 239, § 19.  
26 Me., 219.  
36 Me., 336.  
43 Me., 312.  
46 Me., 518.

Treasurer of state shall sell forfeited lands at auction in September annually.

R.S., c. 6, § 46.  
—notice shall be published in some county paper.  
60 Me., 270.  
68 Me., 317.

Surplus shall be paid to owners.  
R.S., c. 6, § 47.

Owner may pay tax before sale, or he may redeem from the purchaser within one year.  
R.S., c. 6, § 48.

Copy of record of treasurer's doings, is made evidence.  
R.S., c. 6, § 49.  
68 Me., 317.  
—costs apportioned.

—county taxes shall be paid over to county treasurer.

Owner may pay taxes to

or not, and shall receive 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.

SEC. 73. Lands thus forfeited shall, annually in 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. 74. 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 proof of ownership produced to the governor and council.

SEC. 75. 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 sale; or after 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. a year 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 to compel him, with costs and any damages occasioned by such refusal or 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 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.

SEC. 76. The printer's bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be charged with its proportion thereof. All amounts of county taxes and interest 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 record 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.

SEC. 77. 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.

SEC. 78. When a road is laid over lands under section forty-one, of chapter eighteen, the county commissioners shall at their first regular session thereafter assess thereon and on adjoining townships benefited thereby, 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 may 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 would 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 an assessment may appeal to the supreme judicial court at the term thereof first held 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 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 bond to the treasurer of the county, with sureties 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. 79. If the owners 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. 80. Said county commissioners, in September, annually, by one or more of their board, shall make an inspection of all county roads and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties, and shall 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 shall 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, which assessment shall create a lien thereon for the payment thereof; when such assessment would be un-

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county treasurer.  
R.S., c. 6, § 50.

Assessment on lands for opening roads in unincorporated places.

1874, c. 253.  
1876, c. 85, § 1.

—lien created.

See c. 18,  
§§ 41-45.

—when assessment appears oppressive, an equitable amount may be assessed on county.

—appeal to S. J. Court.

—proceedings.

17 Me., 198.

27 Me., 294.

29 Me., 201.

30 Me., 352.

33 Me., 458.

46 Me., 346.

72 Me., 248.

—agent to be appointed to superintend building of roads.

1876, c. 85, § 1.

Owners may discharge their assessments by building roads.

R.S., c. 6, § 52.

Commissioners annually to inspect county roads in unincorporated places.

1879, c. 124.

1883, c. 200.

—to make estimate of repairs.

63 Me., 568.

—divisions and assessments.

—to cause expenditures within one year.

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—when burdensome to owners, equitable sum to be assessed on county.

—an agent to be appointed to superintend the repair of roads.

R.S., c. 6, § 53.  
—lists of townships and lands assessed, to be published.

Land owners may discharge their assessment by repairing road.

R.S., c. 6, § 54.  
Proceedings if owner fails to discharge his assessment.

R.S., c. 6, § 55.  
1876, c. 85, § 2.  
27 Me., 294.  
30 Me., 352.  
33 Me., 458.  
69 Me., 349.  
74 Me., 55.

—owners entitled to overplus.

R.S., c. 6, § 56.

Prima facie proof of title by purchase at such sale.  
R.S., c. 6, § 57.  
27 Me., 293.  
See § 205.

—lien on land sold, for taxes, costs and interest.

reasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such lands. They shall make such assessment by the first day of each January, and at the same time appoint an agent or agents, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section seventy-eight; and they shall publish a list of the townships and tracts of land so assessed, with the sums so assessed on each, and the roads on which it is to be expended, 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. 81. If by the fifteenth of June following, the owners of such lands 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. 82. If any owner fails to pay the sum so assessed on his land, for the expenses of making and opening such new roads, within two months from the time fixed therefor as provided in section seventy-nine, or fails within two months after the fifteenth day of each June, to pay his assessment for repairing roads, as provided in the two preceding sections, 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. a year 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. a year, and any sums subsequently paid for state and county taxes thereon. Any owner of lands so sold, shall receive his share in any overplus of the proceeds of such sale, on exhibiting to the treasurer satisfactory evidence of his title.

SEC. 83. 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 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.

SEC. 84. County commissioners, in case of sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties, may cause them to be repaired forthwith, or as soon as they deem necessary, and may appoint an agent or agents not members of their own board, to superintend the expenditure therefor, who shall give bond as required in section seventy-eight, if required, the whole expense whereof shall be added to their next assessment on said lands for repairs, authorized by section eighty, which assessment shall create a lien upon said lands for the whole amount thereof as effectually as is now provided in relation to repairs on such county roads. That portion of said assessment which is for repairs of sudden injuries as aforesaid, shall be set down, in the assessment, in distinct items, in a separate column, and shall not be discharged, under section eighty-one, but shall be enforced as is provided in section eighty-two.

SEC. 85. Purchasers of land sold for non-payment of state and county taxes, and assessments for opening, making, and repairing roads, 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 law under which the sales were made. Deeds given pursuant to sales made for non-payment of state and county taxes, 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. 86. Any person having a legal interest in a tract so advertised, sold or forfeited, may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim thereon. 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., commencing at the expiration of one year from the date of the assessments, except when otherwise provided.

#### ASSESSMENT OF TAXES IN INCORPORATED PLACES.

SEC. 87. When a state tax is imposed and required to be assessed by the proper officers of towns, the treasurer of state shall send such warrants, as he is, from time to time, ordered to issue for the assessment thereof, to the sheriffs, who shall transmit them to the assessors of the towns in their counties, according to the directions thereof.

SEC. 88. In order to assess a county tax, county commissioners, at their regular session next before the first day of each 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 succeeding year, and the county tax for both said years shall be granted by the legislature separately at the same session.

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County commissioners may repair county roads and bridges in unincorporated places in case of sudden injury.  
—agent to give bond.  
1883, c. 165, § 1.  
—assessment for repairs, how made.

—assessments to be itemized.  
1883, c. 165, § 2.

Purchasers acquire state's title only, and have no claim on the state.  
R.S., c. 6, § 53.  
34 Me., 269.  
See §§ 142, 192, 205.

Part owner may redeem his share,  
R. S., c. 6, § 59.

1880, c. 239, § 20.

Treasurer of state to send warrants to sheriffs for assessment on towns of state tax.  
R.S., c. 6, § 60.

County commissioners to make annual estimates for county taxes.  
R.S., c. 6, § 61.  
1880, c. 239, § 21.

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Estimates to be recorded and transmitted to secretary of state. R.S., c. 6, § 62. See c. 8, § 15. 1880, c. 239, § 22. County commissioners to apportion sums to be assessed, and to issue warrants to assessors. R.S., c. 6, § 63. 1880, c. 239, § 23. Not legal, unless 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., 300. 57 Me., 278. 66 Me., 387. 68 Me., 352, 356.

If no lists are brought in, no claim for abatement. 1881, c. 73, § 1. 37 Me., 562. 53 Me., 507. 57 Me., 280. 66 Me., 176, 387. 68 Me., 353, 356.

Persons may be required to swear to lists. 1881, c. 73, § 2. 53 Me., 507. 57 Me., 278. 66 Me., 176. 67 Me., 436. —refusal bars 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.

Appeal to county commissioners. —proceedings thereon. R.S., c. 6, § 69. 33 Me., 446. 57 Me., 280.

SEC. 89. Said estimates shall be recorded by their clerk in a book; and a copy thereof shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit it to the office of the secretary of state, on or before the first day of each January in which the legislature meets, to be by him laid before the legislature.

SEC. 90. When a county tax is authorized, the county commissioners shall in 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.

SEC. 91. No assessment of a tax by a town or parish is legal, unless the sum assessed is raised by vote of the voters, at a meeting legally called and notified. (a)

SEC. 92. Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall 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, of which they were possessed on the first day of April of the same year.

SEC. 93. 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 he is liable to be taxed, and he is 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 it at the time appointed.

SEC. 94. The assessors or either of them may require the person presenting such list to make oath to its truth, which oath either of them may administer, and either of them may require him to answer all proper inquiries in writing as to the nature, situation and value of his property liable to be taxed in the state, and a refusal or neglect to answer such inquiries and subscribe the same, bars an appeal to the county commissioners, but such lists and answers shall not be conclusive upon the assessors.

SEC. 95. 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, and report the same to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March.

SEC. 96. 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 that he is overrated, he shall be relieved by them, and be re-imbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors

(a) See § 192. 68 Me., 357.

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 town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for collection thereof against him. CHAP. 6.

SEC. 97. 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 latest 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. 98. They may add their proportion of the state and county tax to any of their other taxes, and make one warrant and their certificates accordingly.

SEC. 99. They may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding five per cent. thereof, as a fractional division renders convenient, and certify that fact to their town treasurer.

SEC. 100. 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 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.

SEC. 101. When they have assessed any county tax and committed it to the 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 treasurer of state; 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 treasurer of state shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

SEC. 102. 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 voted to have, 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 necessarily employed in the service of the town. (a)

SEC. 103. Any town neglecting to choose selectmen or assessors, forfeits to the State not exceeding three hundred, nor less than one hundred dollars, as the supreme judicial court orders.

SEC. 104. 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 each,

66 Me., 225.  
67 Me., 435.

Assessments,  
how made.  
—lists, to  
whom com-  
mitted.  
R. S., c. 6, § 70.  
4 Me., 75.  
51 Me., 599.  
52 Me., 589.  
58 Me., 417,  
528.  
64 Me., 190.  
71 Me., 182.

State and  
county taxes  
to be added.  
R. S., c. 6, § 71.  
71 Me., 183.

Overlay not  
to exceed five  
per cent.  
R. S., c. 6, § 72.  
See § 35.

Record of as-  
sessment 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 treas-  
urer.  
R. S., c. 6, § 74.  
—and to  
treasurer of  
state.

—who shall  
issue war-  
rant.

Selectmen to  
be assessors  
in certain  
events.  
R. S., c. 6, § 75.  
—per diem,  
\$1.50.

Penalty for  
neglect to  
choose.  
R. S., c. 6, § 76.

When no as-  
sessors, coun-  
ty commis-  
sioners may  
appoint.

—proceed-  
ings thereon.  
R. S., c. 6, § 77.

(a) 51 Me., 600; 55 Me., 503; 61 Me., 546.



**CHAP. 6.** 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 said commissioners out of the state treasury.

Such assessors to obey warrants.  
R. S., c. 6, § 78.

**SEC. 105.** All assessors, chosen or appointed as above provided, shall observe all warrants, received by them while in office, from the treasurer of state, or the county commissioners of their county.

Penalty for neglect to make assessments of state tax.  
R. S., c. 6, § 79.

**SEC. 106.** If 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 forfeit to the State the full sum mentioned in such warrant ; 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. 107.** If such assessors neglect to assess the county tax required in the warrant of the county commissioners to be assessed by them, they forfeit that sum to 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. 108.** 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. 109.** If the inhabitants of a town of which a state tax is required, neglect for 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 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.

For like neglect, county treasurer to issue warrant.  
R. S., c. 6, § 83.

**SEC. 110.** If the inhabitants of a town of which a 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 five months from the time when 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.

Warrants to be issued to collect of in-

**SEC. 111.** If the voters of a town, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the

warrant issued to them, or to re-assess the tax on the failure of a collector, and to certify it as the law directs; and if 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, shall issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants observing all the provisions mentioned in section one hundred and nine.

SEC. 112. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be sworn, forfeits to the town fifteen dollars, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a town meeting to fill the vacancy.

#### ASSESSMENT OF TAXES IN PLANTATIONS.

SEC. 113. All plantations required to pay any part of the public taxes, are vested with the same power as towns, so far as relates to the choice of clerk, assessors and collectors of taxes; and any person, chosen assessor therein, and refusing to accept, or to take the legal oath, after due notice, is liable to the same penalty, to be recovered in the manner mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

SEC. 114. 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 against in the same manner as towns deficient in the same respect.

SEC. 115. The clerk, assessors, and collectors, shall be sworn as similar officers chosen by a town, and shall receive the same compensation, unless otherwise agreed.

SEC. 116. When a state or county tax is laid on a place not incorporated or organized, the treasurer of state or county commissioners of that county may cause the same to be organized as provided in chapter three, sections seventy-one and seventy-two, 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 forfeits the sums due for state and county taxes, to be recovered by the treasurer to whom the tax is payable.

SEC. 117. 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 assess taxes and cause the same to be collected as required by law.

SEC. 118. All laws applicable to organized plantations apply to plantations organized under section one hundred and sixteen.

SEC. 119. Plantation officers neglecting to be sworn when notified, are liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

#### COLLECTION OF TAXES IN INCORPORATED PLACES.

SEC. 120. Towns, at their annual meetings, may determine when

#### CHAP. 6.

habitants, if not collected of assessors. R. S., c. 6, § 84. See § 186.

Penalty on assessors for refusing to be sworn.

—vacancy, how filled. R. S., c. 6, § 85. See § 119; c. 3, § 23.

Plantations taxed, invested with power of towns for such purpose. R. S., c. 6, § 86. See § 131; c. 3, § 79. 65 Me., 346.

And subject to same penalties. R. S., c. 6, § 87. See § 169.

Officers to be sworn. R. S., c. 6, § 88. See c. 3, §§ 16, 77.

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 § 112; c. 3, §§ 23, 77.

Towns may fix time for

CHAP. 6. the lists named in section ninety-seven shall be committed, and when payment, and require interest after.

1880, c. 176.  
71 Me., 182.  
Not to exceed  
one per cent.  
a month.  
1876, c. 92.

Form of war-  
rant for col-  
lection of  
state taxes.  
R. S., c. 6, § 94.  
3 Me., 301.  
4 Me., 75.  
20 Me., 202.  
40 Me., 528.  
41 Me., 538.  
55 Me., 503.  
57 Me., 61.  
61 Me., 552.  
65 Me., 24.  
68 Me., 161.  
71 Me., 182.  
73 Me., 126,  
181.  
74 Me., 410.

SEC. 121. The rate of such interest, not exceeding one per cent. a month, shall be specified in the vote, and shall be added to, and become part of the taxes.

SEC. 122. The warrant to be issued by selectmen or assessors for collection of 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 each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 18—; and to transmit and pay the same to —, treasurer of state, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the — day of — next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof; and keep the distress so taken for four days at the cost and charge of the owner; and if he does not pay the sum so assessed within said four days, then you shall sell at public vendue such distress for payment thereof with charges; first giving forty-eight hours' notice thereof by posting advertisements in some public place in the town" (or plantation, as the case may be;) "and the overplus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this — day of —, 18—. }

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 —, 18—, we have assessed the polls and estates of the — of —, the sum of — dollars and — cents, and have committed lists thereof to the — of said —, viz: to —, with warrants in due form of law for collecting and paying the same to —, treasurer of 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 —, 18—. }

Assessors."

SEC. 123. The warrant for collection of county or town taxes, shall be made by the assessors in the same tenor, with proper changes. (a)

SEC. 124. When an original warrant issued by assessors and delivered to a constable or collector for 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. 125. When towns choose collectors, they may agree what sum shall be allowed for 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 if the person so appointed refuses to serve or to give the requisite bond, then they may appoint one of their own board to act as constable and collector for the collection of taxes. (b)

SEC. 126. In case of distress or commitment for non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, except that travel, in case of distress, shall be computed only from the dwelling-house of the officer to the place where it is made.

SEC. 127. 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. (c)

SEC. 128. 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. (d)

SEC. 129. 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 forfeits five dollars to the aggrieved party, to be recovered in an action of debt.

SEC. 130. If a 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. (e)

SEC. 131. All plantations, required to pay any portion of the public taxes, have all the powers of towns so far as relates to the choice of constables and collectors and the requiring bonds from them.

SEC. 132. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same, may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for 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

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Warrant for county and town taxes.  
R. S., c. 6, § 95.

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 §§ 130, 137, 147, 149, 166, 168.  
chap. 3, § 14.

Fees and travel of collector.  
R. S., c. 6, § 98.

Collector to receive a warrant.  
R. S., c. 6, § 99.  
73 Me. 181.

To give approved bond.  
R. S., c. 6, § 100.  
See §§ 130, 137, 147, 149, 166, 168; c. 3, § 14.

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.

Plantations may choose collectors.  
R. S., c. 6, § 103.  
See § 113.

Collectors to distrain if taxes are not paid.  
R. S., c. 6, § 104.  
See § 11.  
40 Me., 528.  
49 Me., 357.  
61 Me., 402.  
62 Me., 462.  
65 Me., 24.

(a) 71 Me., 183; 73 Me., 126; 74 Me., 410.

(b) 1 Me., 250; 15 Me., 29; 20 Me., 202; 30 Me., 325; 39 Me., 531; 61 Me., 547; 62 Me., 461; 65 Me., 21; 68 Me., 161.

(c d) 1 Me., 250; 3 Me., 301; 4 Me., 75; 8 Me., 341; 15 Me., 28, 29; 20 Me., 202; 31 Me., 281; 41 Me., 538; 44 Me., 50; 47 Me., 518; 50 Me., 40, 351; 53 Me., 254; 55 Me., 501; 57 Me., 62; 61 Me., 555; 64 Me., 403; 68 Me., 161, 162; 69 Me., 334, 369.

(e) See §§ 125, 147, 149, c. 3, § 14.

## CHAP. 6.

—notice of sale.

Overplus.  
R.S., c.6, § 105.

After twelve days' notice, may imprison.  
R.S., c.6, § 106.

May before, if about to abscond.  
R.S., c.6, § 107.  
See § 183.

When payable by instalments, whole may be demanded of one about to remove.  
R.S., c.6, § 108.  
See § 183.

Former collectors to complete collections.  
R.S., c.6, § 109.

Collectors may distrain shares in a corporation.  
R.S., c.6, § 110.

Duties of officers of the corporation.  
R.S., c.6, § 111.

Collectors may collect in any part of state, of persons removed.  
R.S., c.6, § 112.  
See §§ 33, 125, 134, 143, 144.

Collector or adm'r may sue for tax.  
—town magistrate may try case.  
1881, c. 71.  
—when no costs for plaintiff unless demand before suit.

by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days.

SEC. 133. 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. (a)

SEC. 134. If a person so assessed, for 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, such officer may arrest and commit him to jail, until he pays it, or is discharged by law. (b)

SEC. 135. If the assessors think that 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.

SEC. 136. 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-four.

SEC. 137. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn. (c)

SEC. 138. 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.

SEC. 139. 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.

SEC. 140. 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, 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.

SEC. 141. Any collector of taxes, or his executor or administrator, may, after due notice, sue in his own name for any tax, in an action of debt, and no trial justice or judge of any municipal or police court before whom such suit is brought, is incompetent to try the same by reason of his residence in the town assessing said tax. Where before

(a) 17 Me., 102; 32 Me., 558, 560; 59 Me., 297.

(b) 19 Me., 328; 47 Me., 172; 49 Me., 430; 61 Me., 556; 71 Me., 406.

(c) 47 Me., 172; 53 Me., 256. See §§ 125, 130, 147, 166, 168, 179.

suit the person taxed dies or removes to any other town, parish or place in the state, or, being an unmarried woman, marries, the plaintiff shall recover no costs, unless payment was demanded before suit. (a)

SEC. 142. If money not raised for a legal object, is assessed with other moneys legally raised, the assessment is not 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 which he has sustained by reason of the mistakes, errors, or omissions of such officers. (b)

SEC. 143. 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, may sue him for such tax in his own name in an action of debt.

SEC. 144. 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 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, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, until he pays it or is discharged by law.

SEC. 145. 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. 146. Every collector of taxes shall once in two months at least exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and a half per cent. on the sums committed to him to collect.

SEC. 147. 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

(a) 50 Me., 377; 61 Me., 546.

(b) 5 Me., 403; 15 Me., 262; 27 Me., 147; 30 Me., 411; 48 Me., 444; 51 Me., 376; 58 Me., 532; 59 Me., 493; 65 Me., 23; 68 Me., 356, 357; 69 Me., 65; 71 Me., 184. See §§ 85, 192, 205, c. 3, § 10.

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R.S., c. 6, § 113.  
See § 143.

Assessments not void, although they include sums raised for an illegal object. —persons paying illegal tax may recover of town.  
R.S., c. 6, § 114.

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.  
74 Me., 284.

Collection of taxes on personal property of non-residents.  
1871, c. 192.

Collectors may demand aid.

—penalty for refusing.  
R.S., c. 6, § 117.

Collectors to exhibit account of collections once in two months. —penalty for neglect.  
R.S., c. 6, § 118.  
68 Me., 163.

Collectors removed or removing, may be required to give up tax bills and settle.

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R.S., c. 6, § 119.  
See §§ 123,  
130, 149, 166,  
168, 176;  
c. 3, §§ 14, 25.  
57 Me., 62.  
62 Me., 461.

—new war-  
rant 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 §§ 125, 130,  
147;  
c. 3, § 14.  
62 Me., 461.

Sums by him  
overpaid, to  
be restored.  
R.S., c. 6, § 122.

Treasurer of  
state may is-  
sue his war-  
rant against  
delinquent  
collectors.  
R.S., c. 6, § 123.  
19 Me., 374.  
69 Me., 458.  
74 Me., 410.

—unsatisfied  
warrants  
may be  
renewed.

Shall issue  
execution at  
request of  
municipal  
officers.  
R.S., c. 6, § 124.  
County treas-  
urer to issue  
his warrant  
against a de-  
linquent col-  
lector.

remove from the state before the time set in his warrants to make payment to such treasurer; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee, 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 to discharge him therefrom; said meeting may elect another constable or collector, and the assessors shall make 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. 148. 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, he forfeits two hundred dollars to the town or parish, as the case may be, and is liable to pay what remains due on said bills of assessment.

SEC. 149. 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 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 thereof, and deliver them to the new collector.

SEC. 150. 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.

SEC. 151. The treasurer of state 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 from the day fixed for 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 may be, and for want thereof, to commit him to jail until he pays it; and the sheriff shall obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

SEC. 152. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

SEC. 153. 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, 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.

SEC. 154. 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 treasurer of state, or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months more, pay to the state the sums due from him.

SEC. 155. 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 if they neglect, the state treasurer 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. 156. Such deficient collector or constable shall at all times be answerable to such inhabitants for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

SEC. 157. If a 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 the deceased in his life time; with the amount so received, 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. 158. 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, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

"A. B., treasurer of the — of —, in the county of —, to the sheriff of said county, 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 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

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R.S., c. 6, § 125.

Town to pay, when its collector fails.  
R.S., c. 6, § 126.  
69 Me., 458.

Assessors to make a new assessment.  
R.S., c. 6, § 127.  
69 Me., 458.

—otherwise, warrant to issue against them.

—if not paid within three months, warrant to be issued against inhabitants.

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. 6, § 129.

Treasurer to issue his warrant against delinquent collectors.  
R.S., c. 6, § 130.

—form of warrant.  
17 Me., 447.  
19 Me., 374.  
33 Me., 483.  
64 Me., 190.  
73 Me., 181.  
74 Me., 411



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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 said C. D., and pay the same to the treasurer of said —, returning the overplus, if any, to said C. D. And for want of such estate, to take the body of 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 he 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 eighteen hundred and —.

— —, Treasurer of —."

Sheriff's duty respecting such warrant.  
R.S., c. 6, § 131.

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

—treasurer may issue an alias warrant.

Warrants to be issued to coroner, when sheriff is delinquent.  
R.S., c. 6, § 132.

SEC. 160. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to a coroner of the county, requiring him to distrain therefor upon the delinquent's real or personal estate ; and the coroner shall 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. 161. 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. 162. 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 sale, fourteen days' notice of the sale, and of the time and place, shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

Proceedings at sale.  
R.S., c. 6, § 135.

SEC. 163. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common 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 as if executed by the deficient owner.

—deed made to convey title.

SEC. 164. 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 execution in favor of a private creditor.

SEC. 165. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand 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 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, 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 until he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

SEC. 166. 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 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. 167. When the tax of any person named in said assessment does not thereby appear to have been paid, but such person declares that it was paid to the former collector, the new collector shall not distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

SEC. 168. When a town neglects to choose any constable or collector to collect a state or county tax, the sheriff of the county shall 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. 169. When plantations neglect to choose constables or collectors, or if those chosen and accepting their trust neglect their duty, such plantations shall be proceeded against as in the case of deficient towns; and such deficient constables or collectors are liable to the same penalties, and shall be removed in the same manner, as deficient constables and collectors of towns.

SEC. 170. 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 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 sheriff's fees, and no more; but those who do not pay within that time shall be distrained or arrested

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Warrant not satisfied, collector to be arrested on an alias.  
R.S., c. 6, § 136.  
—has privileges of common debtor.  
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 §§ 125, 130, 137, 147, 149, 168.  
57 Me., 62.  
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 neglect duties.  
R.S., c. 6, § 141.  
See § 114.

Sheriff how to proceed to collect.  
R.S., c. 6, § 142.

—his fees.

(a) See §§ 125, 130, 147, 149, 168; c. 3, §§ 14, 25.

CHAP. 6. by such officer, as by collectors; and the sheriff may require aid for the purpose, and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

Proceedings,  
when body  
is taken.  
R.S., c. 6, § 143.  
71 Me., 406.

—rights and  
privileges of  
party  
arrested.

When dis-  
charged from  
arrest, town  
liable for  
state and  
county taxes.  
R.S., c. 6, § 144.

Collector lia-  
ble for tax,  
unless he  
commits  
within a year.  
R.S., c. 6, § 145.  
61 Me., 557.

Fees for com-  
mitment.  
R.S., c. 6, § 146.

Municipal  
officers may  
direct suit for  
taxes to be  
commenced  
against any  
delinquent.  
1874, c. 232.  
1879, c. 138.

—proviso.

Towns may  
appoint  
treasurer col-  
lector, his  
assistants to  
give bond.  
R.S., c. 6, § 147.  
See §§ 125,  
130, 147, 149,  
168; c. 3,  
§§ 14, 25.  
Abatement  
for voluntary  
payment of  
taxes.  
1875, c. 10.

—notice shall  
be posted.

SEC. 171. When an 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 that 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 has arrested him; and such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody, until he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the rights and privileges, mentioned in section one hundred and sixty-four.

SEC. 172. When a person, committed for non-payment of taxes due to the State or county, is discharged 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.

SEC. 173. When a person imprisoned for not paying his tax, is discharged, 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.

SEC. 174. For 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.

SEC. 175. 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, may in writing direct an action of debt to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; (a) but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof, that payment of said tax had been duly demanded before suit.

#### DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS OF TAXES.

SEC. 176. 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 such powers as are vested in collectors chosen for that purpose.

SEC. 177. At any meeting, when it votes 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 they are so entitled; and a notification of such votes, and the time when such taxes must be paid to obtain the abatement, shall be

(a) 66 Me., 198; 67 Me., 261; 70 Me., 304; 71 Me., 404; 74 Me., 283-4.

posted 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 are entitled to such abatement; but no person shall receive an abatement of more than ten per cent. of his tax; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

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—abatement not to exceed ten per cent. of tax.

SEC. 178. The assessors of any town which at its annual meeting regulates the collection of its taxes agreeably to the two preceding sections, shall assess the same 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 qualified.

Assessors to deposit assessment with treasurer.  
R.S., c. 6, § 149.

SEC. 179. All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, are extended until the collection of any tax committed to them has been completed, notwithstanding the year for which they were appointed has elapsed.

Treasurers' powers continue until collection is completed.  
R.S., c. 6, § 150.

SEC. 180. The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for faithful performance of the duties of his office, and if he neglects or refuses, it shall be deemed a refusal to accept the office, and the town shall proceed to a new choice, as in case of vacancy.

Treasurer to give bond.  
R.S., c. 6, § 151.  
69 Me., 369.

SEC. 181. Every treasurer shall render an account of the finances of his town, and exhibit all 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.

To render account once in three months.  
R.S., c. 6, § 152.  
60 Me., 475.  
70 Me., 439.

SEC. 182. 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 delinquent in paying his taxes, after the expiration of the time fixed for 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, with the appropriate changes, returnable to the treasurer in thirty, sixty or ninety days.

Treasurer of town who is collector, may issue warrant to sheriff to collect taxes.  
1877, c. 165.  
—form of warrant.  
—when returnable.

SEC. 183. When such treasurer thinks that 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 vote of the town.

May distrain before tax is due, to prevent loss.  
R.S., c. 6, § 154.  
See §§ 135, 136.

SEC. 184. 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 the officer for leaving the same; and if not so paid, the officer shall serve such warrant the same as collectors of taxes may do, and shall receive the same fees as for levying executions in personal actions.

Ten days' notice before distraining.

—powers and fees of officer, same as collectors'.  
R.S., c. 6, § 155.

## SPECIAL PROVISIONS.

SEC. 185. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff

Affidavit of person posting notices of

## CHAP. 6.

land sales,  
evidence.  
R.S., c. 6, § 156.

Owners of es-  
tate taken for  
default of  
others, may  
recover its  
value.  
R.S., c. 6, § 157.  
—value not  
determined  
by sale.

Warrants re-  
turnable in  
three months,  
and may be  
renewed.

—sheriff may  
execute alias  
warrant.  
R.S., c. 6, § 158.  
53 Me., 284.

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.

SEC. 186. 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 eleven, 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. 187. 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 if it were the original.

COLLECTION OF TAXES IN INCORPORATED PLACES ON LANDS OF  
NON-RESIDENT OWNERS.

Unpaid  
taxes on non-  
resident  
lands, when  
returned,  
how record-  
ed, and lists  
to be pub-  
lished.  
R.S., c. 6, § 159.  
1 Me., 307.  
26 Me., 231.  
30 Me., 229.  
32 Me., 69.  
63 Me., 381.  
70 Me., 279.  
74 Me., 284.

—newspapers  
designated, in  
which publi-  
cation is to be  
made.

SEC. 188. At the expiration of nine and not exceeding twelve months from 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 suitable book; 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, and the valuation or other short description taken from the inventory, 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; he shall in the advertisement so published, state the name of the town, and if within three years it has been changed, for the whole or a part of the territory, both the present and former name shall be stated, and he shall give notice that if the taxes, interest and charges are not paid within eighteen months from the date of commitment, so much of the estate as is sufficient to pay the amount due therefor, with interest and charges, will be sold without further notice, at public auction, at a place, day and hour therein named, after the expiration of the eighteen months and not exceeding twenty months from the date of commitment. The date of commitment, the name of the collector, and the date of his return shall be stated in the advertisement.

SEC. 189. At the time and place appointed for the sale, the treasurer shall offer for sale so much of the estate taxed, as is required to pay the tax with interest at the rate of twenty-five per cent. a year, commencing at the expiration of twelve months from the date of commitment, and cost of advertising ascertained by adding to the sum paid to 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. Upon payment of the sum due by the bidder, the treasurer shall, 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 does not within that time redeem his estate from the sale, by 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, cancel the deed, and pay 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 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 is responsible, and has a remedy on his bond in case of default. He may, if necessary to complete the sales, adjourn the auction from day to day.

SEC. 190. 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—, which remain unpaid at this date, that the bills were committed to me on the — day of —, 18—, and that the said taxes are returned by me as unpaid.”

(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-

## CHAP. 6.

Proceedings at sale.  
R.S., c. 6, § 160.  
19 Me., 101.  
27 Me., 356.  
32 Me., 309, 399.  
43 Me., 311.  
61 Me., 209.  
68 Me., 395.  
—bidding regulated.

—deed not to be delivered until one year after.

—record of deed.

—treasurer to record doings.

—towns responsible for.

—may adjourn sale.

Form of collector's certificate to treasurer.  
R.S., c. 6, § 166.

—form of treasurer's advertisement.

## CHAP. 6.

eight.)] "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 said taxes, interest and charges are not paid into the treasury of said town, within eighteen months from the date of the commitment of said bills, so much of the real estate taxed as is 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 :

—form of  
treasurer's  
return.

"Pursuant to 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, 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 — 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.

## SCHEDULE NO. 1.

| Name of owner. | Description of property. | Amount of tax, interest and charges. | Quantity sold. | Name of purchaser. |
|----------------|--------------------------|--------------------------------------|----------------|--------------------|
|----------------|--------------------------|--------------------------------------|----------------|--------------------|

In witness of all which I have hereunto subscribed my name, this — day of —, 18—.

C. D., Treasurer of the town of —."

—return to be  
evidence.

The above return of the treasurer being made in his book mentioned in section one hundred and eighty-eight, shall be prima facie evidence of the facts herein stated.

Purchaser  
may pay other  
taxes on  
land.  
R.S., c. 6, § 161.

SEC. 191. The person interested in the estate, by purchase at the sale, may pay any tax assessed thereon before or after 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 has six months

—owner may  
redeem with-  
in 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. a year. CHAP. 6.

SEC. 192. Any owner of the real estate sold under sections one hundred and eighty-eight and one hundred and eighty-nine, having paid the taxes, costs, charges, 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 is less than twenty dollars.

Owner of real estate may recover tax paid, if not lawfully assessed.  
R.S., c. 6, § 163.  
See §§ 91, 142.  
58 Me., 391,  
395.  
68 Me., 357.

#### 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, a lien is created which shall continue in force until the payment thereof. If any such tax remains unpaid for 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 nearly as may be, the amount of tax due, 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 shall be recorded by said clerk, and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation, may be given by notices thereof posted in the same manner and at the same places as warrants for corporation meetings.

Lien for taxes.  
1883, c. 118.

—sale of real estate for taxes.

—notice, how given.  
32 Me., 69.  
35 Me., 554.  
58 Me., 532,  
533.  
73 Me., 382.

—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, stating the time and place of sale and the amount of 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.  
73 Me., 382.

SEC. 195. When no person appears to discharge the taxes 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

Real estate to be sold at auction for unpaid taxes and costs.  
1881, c. 1, § 1.



## CHAP. 6.

is necessary to pay the tax 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, said charge of three dollars shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and the collector shall 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 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 names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax, and what was cost and charges; also a deed of each parcel sold, running to the purchasers.

Collector to make return of sales to town clerk, who is to record it. R.S., c. 6, § 176. —record to be evidence.

SEC. 197. The collector making any sale of real estate for non-payment of taxes, shall, within thirty days after such sale 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 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.

Resident proprietor may redeem within two years. R.S., c. 6, § 171.

SEC. 198. Any person, to whom the right by law belongs, may, at any time within two years after 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 the sum allowed for the deeds, with interest on the whole at the rate of twenty per cent. a year 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 pay it to said purchaser, his heirs, or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent. after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

—money to be received by treasurer, as property of purchaser.

—town liable therefor.

Deed to be delivered to purchaser, if not redeemed. R.S., c. 6, § 172.

—penalty, if treasurer refuses to deliver deed.

SEC. 199. If 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 purchaser the deeds so lodged with him by the collector; and if he wilfully refuses to deliver such deed to such purchaser, on demand, after said two years and forfeiture of the land as aforesaid, he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in an action of

(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; 71 Me., 236; 74 Me., 222.

debt, with costs and interest as in other cases; the sureties of said treasurer shall make good the payment here required, in default of payment by the principal; and on the failure of both, the town is liable.

SEC. 200. 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.

## CHAP. 6.

No sale after two years.  
R.S., c. 6, § 173.  
33 Me., 200.

SEC. 201. 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 of it.  
R.S., c. 6, § 175.

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 is evidence of redemption.  
R.S., c. 6, § 177.

## ADDITIONAL PROVISIONS.

SEC. 203. The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate, 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.

Estate may be bid off for town.  
R.S., c. 6, § 164.  
61 Me., 551.

SEC. 204. In all cases where real estate has been sold for state, county or town taxes, the owner may, within the time allowed by law, pay the sums necessary to redeem the same, 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.

Owner may redeem; amount received to be paid to person entitled.  
R.S., c. 6, § 165.

SEC. 205. In the trial of any action 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, shall have deposited with the clerk of the court in which such action is pending, before the beginning of his said action or defence the amount of all such taxes, interest and costs accruing under such sale, and of all taxes paid after such sale, and interest thereon, 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 law in advertising and selling such real estate, he shall have judgment in his favor. (a)

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.

—when the other party may have judgment.  
1878, c. 35.  
See §§ 85, 142.  
192, 193.

(a) 27 Me., 293; 33 Me., 82; 51 Me., 600; 57 Me., 517; 58 Me., 392, 396; 59 Me., 346; 61 Me., 208, 433; 63 Me., 311, 381; 64 Me., 452; 68 Me., 357, 395; 69 Me., 520, 521; 70 Me., 278; 71 Me., 237; 72 Me., 504; 73 Me., 383, 407; 74 Me., 25, 51.