

MAINE STATE LEGISLATURE

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EIGHTH REVISION

T H E

REVISED STATUTES

OF THE

STATE OF MAINE

PASSED SEPTEMBER 20, 1944, AND TAKING EFFECT
DECEMBER 30, 1944

VOLUME I



By the Authority of the Legislature

AUGUSTA
KENNEBEC JOURNAL PRINT

CHAPTER 81.

TAXATION LAWS RELATING TO TOWNS.

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General Provisions Respecting Taxation

See c. 32, § 74 et seq., re Maine Forestry District taxes; c. 90, § 13, re assessment of taxes in deorganized municipalities.

Sec. 1. Poll-tax, where assessed. R. S. c. 13, § 1. 1939, c. 191, § 3. A poll-tax shall be assessed upon every male inhabitant of the state above the age of 21 years whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by the provisions of this chapter, which said poll-tax shall be \$3. The poll-tax shall be assessed on each taxable person in the place where he is an inhabitant on the 1st day of each April. No person shall be considered an inhabitant of a place on account of residing there as a student in an educational institution.

Satisfaction of the poll-tax obligation shall be a prerequisite to granting of motor vehicle operator's license and registration of motor vehicle under the provisions of chapter 19.

See §§ 32, 68, 131; c. 19, §§ 14, 49, re poll-tax prerequisite to granting of operator's license and motor vehicle license; c. 33, § 19, re poll-tax prerequisite to granting of fishing and hunting licenses; *50 Me. 476; 64 Me. 198; 66 Me. 198.

Sec. 2. Real and personal estate taxable. R. S. c. 13, § 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.

*37 Me. 371; *60 Me. 198; 74 Me. 284; 77 Me. 530; *103 Me. 425; 105 Me. 217.

Sec. 3. Real estate, for purposes of taxation, what it includes; lien. R. S. c. 13, § 3. 1939, c. 210. 1941, c. 317, § 4. Real estate, for the purposes of taxation, except as provided in section 6, shall include all lands in the state and all buildings erected thereon or affixed to the same, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all townships and tracts of land, the fee of which has passed from the state since the year 1850, and all interests 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; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid, or until said lien is otherwise terminated by law. Buildings on leased land or on land not owned by the owner of the buildings, when situated in any city, town, or plantation shall be considered real estate for purposes of taxation and shall be taxed in the town, city, or plantation where said land is located; but

when such buildings are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located on April 1st annually.

See §§ 94, 140; 9 Me. 91; *60 Me. 198; *69 Me. 347; 74 Me. 284-5; 78 Me. 97; *85 Me. 331; 86 Me. 77; *105 Me. 217; 108 Me. 125; *115 Me. 402; 120 Me. 471; 134 Me. 28; 137 Me. 62; 138 Me. 180, 206.

Sec. 4. Railroad buildings, etc., subject to municipal tax as non-resident land. R. S. c. 13, § 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.

*60 Me. 198; 123 Me. 48; 129 Me. 264; 134 Me. 217, 434; 136 Me. 525.

Sec. 5. Personal estate taxable. R. S. c. 13, § 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.

See § 28; c. 14, §§ 109, 155; *36 Me. 259; *54 Me. 542; 56 Me. 288; 68 Me. 33; *102 Me. 404; *103 Me. 420.

Sec. 6. Exemptions. R. S. c. 13, § 6. 1931, c. 36. 1933, c. 258. 1935, cc. 53, 76. 1937, cc. 119, 218, 243. 1939, cc. 16, 42, 123, 148. 1941, cc. 30, 133, 145, 183. 1943, c. 17, §§ 1, 2; c. 124, § 3. The following property and polls are exempt from taxation:

I. (1941, c. 183) The property of the United States and of this state, and the property of any public municipal corporation of this state appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gate-houses, pumping stations, reservoirs, and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power, or light, if located outside of the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act; also all airports and landing fields, structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations.

See c. 32, § 23, sub-§ VI; c. 80, § 115, re armories, etc.; 101 Me. 153.

II. All bonds, notes, and other obligations issued after the 1st day of February, 1909, by the state of Maine or any county, municipality, village corporation, light and power district, or water or sewerage district therein.

III. (1933, c. 258) (1937, c. 218) (1939, c. 123) (1941, c. 30) All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence; the real and personal property owned by posts of the American Legion, Veterans of Foreign Wars, Grand

Army of Republic, war with Spain, and Disabled American Veterans in this state and occupied or used solely by said posts for their own purposes; the real and personal property owned by chambers of commerce or boards of trade in this state and occupied or used solely by said chambers of commerce or boards of trade for their own purposes; the real and personal property owned by the American National Red Cross in this state and occupied or used solely by said American National Red Cross for its own purposes; the real and personal property of all local chapters, situated in this state, of said American National Red Cross, where said property is occupied or used solely by said local chapters for their own purposes. 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; but 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. Provided, however, that nothing in this subsection shall be construed to entitle any institution, association, or corporation otherwise qualified for exemption as a benevolent or charitable institution to any exemption from taxation if any officer, member, or employee thereof shall receive or may be legally entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly benevolent or charitable purposes, or if the organization thereof for any such avowed purposes be a pretense for directly or indirectly making any other pecuniary profit for such institution, corporation, or association, or for any of its members or employees, or if it be not organized and conducted exclusively for benevolent and charitable purposes. Any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any 1 year shall not exceed \$1,500; and provided further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the 12th day of April, 1889, and provided, however, that the provisions of this subsection shall not apply to a summer camp or other seasonal resort which derives a profit on its actual operating and administrative expenses incurred thereat or within this state, nor to that part of its property from which it receives compensation in the form of rent. Such camp or resort shall keep full financial records which shall at all times be open and available to inspection by the tax assessors of the town or city where it is located.

See articles of separation, condition 7; 61 Me. 586; 65 Me. 92; *73 Me. 433, 441; 85 Me. 76, 78, *246; *99 Me. 357; 105 Me. 217; 108 Me. 321; *109 Me. 24; 123 Me. 227; 131 Me. 211; 132 Me. 62; 134 Me. 238; 136 Me. 202; 138 Me. 39, 231; 139 Me. 24.

IV. (1939, c. 148) The household furniture excluding radios of each person, not exceeding \$500 to any one household, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments excluding radios not exceeding in value \$50 to one household.

136 Me. 115.

V. 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 \$6,000 in value, and from which no rent is received, and personal property not exceeding \$6,000 in value; but all other property of any religious society, both real and personal, is liable to taxation the same as other property.

65 Me. 94; 86 Me. 78; 131 Me. 211; 136 Me. 202; 139 Me. 24.

VI. (1937, c. 119) All mules and horses less than 6 months old, and all colts of draught type under 3 years old, and neat cattle 18 months old and under, and all sheep to the number of 35, and swine to the number of 10, and domestic fowl to the number of 50.

See § 36.

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

63 Me. 16.

VIII. The polls and estates of Indians; and the polls of persons under guardianship, or blind.

IX. (1943, c. 17, § 2) The polls of persons in active service in the armed forces of the United States of America.

X. (1931, c. 36) (1935, c. 53) (1937, c. 243) (1939, c. 42) (1941, c. 133) (1943, c. 124, § 3) The polls and the estates of persons who by reason of age, infirmity, or poverty are in the judgment of the assessors unable to contribute toward the public charges; the polls of all soldiers and sailors who served in the army or navy of the United States in the war of 1861-1865 and were honorably discharged from such service; the polls of all soldiers, sailors, and marines who receive state pension; the polls of all soldiers, sailors, and marines who served in the Indian wars; the polls of all soldiers, sailors, and marines who served in the war with Spain; the polls of all soldiers, sailors, and marines who served in the Philippine Insurrection; the polls of all disabled veterans of World Wars I and II, namely, soldiers, sailors, and marines who are receiving pension or compensation or vocational training from the United States government on account of disability incurred in or aggravated by service in World Wars I or II; and the estates, to the value of \$3,500 of all male or female veterans who have served in the armed forces of the United States during any federally recognized war period and who were honorably discharged, who shall have reached the age of 62 years, or are receiving a pension or compensation from the United States Veterans' Administration for total disability, or the unremarried widow of any veteran who is herself receiving a pension from the United States Veterans' Administration, or whose husband died after reaching the age of 62 years, or whose husband was during his lifetime receiving, or was awarded after death, a pension or compensation from the United States Veterans' Administration for total disability, and of all persons determined to be blind within the definition provided by sections 275 to 293, inclusive, of chapter 22 who are receiving aid under the provisions of said sections; and in case any person entitled to such exemption has property taxable in more than 1 city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of this state; and provided further, that any male or female veteran, or blind person, or widow of such male veteran or blind person, who desires to pay said tax may, on or before the 1st day of April in each year, notify in writing the assessors of the city, town,

or plantation in which he or she resides of his or her desire to pay said tax, whereupon the said assessors shall assess said tax against said male or female veteran, or blind person, or widow of said male veteran or blind person, and said male or female veteran, or blind person, or widow of said male veteran or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such male or female veteran, or blind person, or widow of said male veteran or blind person for the purpose of obtaining exemption from taxation under the provisions of this subsection shall be so exempt, and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than \$100.

*92 Me. 443; *121 Me. 329; 122 Me. 86; 130 Me. 415.

XI. 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 corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated.

See c. 48, §§ 7, 8; *82 Me. 194; 90 Me. 181.

XII. Whenever a land owner plants or sets apart for the growth and production of forest trees any cleared land or lands from which the primitive forest has been removed, and successfully cultivates the same for 3 years, the trees being not less in numbers than 640 on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, in which is set forth his statement that such land is set apart for the sole purpose of reforestation for the benefit of the state, and if the assessors find, upon hearing and inspection, that such is the exclusive purpose, the same shall be exempted from taxation for 20 years, after the expiration of said 3 years, provided that said applicant at the same time files with said assessors a correct plan of such land with a description of its location and a statement of all the facts in relation to the growth and cultivation of said incipient forest; provided further, that such grove or plantation of trees is during that period kept alive and in thriving condition.

XIII. Mines of gold, silver, or of the baser metals, when opened and in process of development, are exempt from taxation for 10 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.

XIV. All loans of money made by any individual or corporation and secured by mortgage on real estate situated in this state.

See c. 29, § 7, re soil conservation districts.

XV. (1935, c. 76) All radium used in the practice of medicine.

XVI. (1939, c. 16) Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading.

Sec. 7. Lists of employees to be furnished. R. S. c. 13, § 8. Every person, association, or corporation employing more than 25 men in any city or town in the state shall, within 10 days after receiving a written request therefor from the assessors of taxes of the city or town where said men are so employed, furnish to said assessors a complete list of all men so employed by said person, association, or corporation in said city or town on the 1st day of the preceding

April. Upon neglect or refusal to do so, said person, association, or corporation shall be liable to a penalty of \$50 to be recovered in an action of debt; and the treasurer of said city or town shall upon request of the assessors of taxes bring such action in his name for the benefit of said city or town.

Sec. 8. Real estate, where taxed. R. S. c. 13, § 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 1st day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed to pay the pro rata or proportional share of taxes, the taxable year of such assessed taxes shall be from April to April.

See § 19; 32 Me. 69; 34 Me. 90; 35 Me. 554; 56 Me. 46; 74 Me. 284; *85 Me. 331; 86 Me. 77; 95 Me. 293; 108 Me. 325; 110 Me. 365; 136 Me. 103; 137 Me. 62.

Sec. 9. Taxes upon mortgaged real estate. R. S. c. 13, § 10. Any person, firm, or corporation, holding a mortgage on real estate on which said real estate any taxes remain unpaid for a period of 8 months after said taxes are assessed, may pay said taxes, and the amount so paid together with interest and costs thereon shall become a part of the mortgage debt and shall bear interest at the same rate as the lowest rate of interest provided for in any of the notes secured by any mortgage on said real estate held by any such person, firm, or corporation so paying said taxes.

Sec. 10. Standing wood, bark, and timber may be taxed to purchaser; lien, how enforced. R. S. c. 13, §§ 11, 12. 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. 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 84.

Sec. 11. Landlord and tenant to pay equally. R. S. c. 13, § 13. 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.

120 Me. 475.

Sec. 12. Personal estate, taxable where owner resides; personal property in trade to be taxed on average amount carried for the year. R. S. c. 13, § 14. 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 1st day of each April; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.

*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; 79 Me. 233; 81 Me. 296; 83 Me. 145, 228; 91 Me. 511; 103 Me. 425; 105 Me. 55; 107 Me. 396; *109 Me. 237; 131 Me. 236; 136 Me. 206.

Sec. 13. Exceptions. R. S. c. 13, § 15. The excepted cases referred to in the preceding section are the following:

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 1st day of each April; provided that the owner, his servant, subcontractor, or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein for the purpose of such employment. Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, and all potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer, shall be taxed in the town where situated on the 1st day of April each year.

48 Me. 478; 53 Me. 519; 59 Me. 286, 289; 60 Me. 279; *81 Me. 296; 83 Me. 145; 91 Me. 512; 93 Me. *333; *98 Me. 381; 104 Me. 277; 105 Me. 55; *107 Me. 397; *108 Me. 132; 109 Me. 228, 238; 114 Me. 487; 115 Me. 70; *122 Me. 304; *124 Me. 113.

II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline, or otherwise, which on the 1st 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 either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard, 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 repayment 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 section 84, 85, and 86. 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 tanning leather in the state shall, on or before the 1st 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. The words "vessels built" in the 4th line of this subsection shall not be construed to include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the state on the 1st day of each April whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section.

109 Me. 238.

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 assessed value of such machinery, goods, and real estate shall be deducted from the value of such shares.

37 Me. 446; 60 Me. 199; 78 Me. 97; 88 Me. 180.

IV. All mules, horses, and neat cattle shall be taxed in the town where they are kept on the 1st 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 1st 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 1st 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.

See § 6, sub-§ VI; § 17; 33 Me. 445; 107 Me. 532.

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.

98 Me. 154.

VI. Personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any other person, shall be assessed to such executor, administrator, or trustee in the place where the person to whom the income is payable as aforesaid is an inhabitant; but if the person to whom the income is payable as aforesaid resides out of the state, such personal property shall be assessed to such executor, administrator, or trustee in the place where he resides.

80 Me. 510; 91 Me. 606; 109 Me. 228.

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.

*79 Me. 233.

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. Before the appointment of executors or administrators the property of deceased persons shall be assessed to the estate of the deceased in the town where he last dwelt, if in the state, otherwise in the town where the property is on the 1st day of April, and the executors or administrators subsequently appointed shall be liable for the tax so assessed.

76 Me. 550; *78 Me. 282; 90 Me. 493; 98 Me. 51; 111 Me. 317.

IX. Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings; but any corporation or society in this state holding personal property as a fund for the support of the ministry in any town in the state, and liable to taxation therefor, shall, on payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid.

65 Me. 94; 109 Me. 27.

X. Personal property in another state or country on the 1st day of each April, and legally taxed there, except as provided in the following subsection.

XI. Money of residents of this state deposited in any bank without this state on interest shall be assessed to such owner, as provided in section 12, provided, however, if any state exempts similar deposits in banks in this state, including interest thereon, to owners residing in that state, the provisions of this subsection shall not apply to deposits in that state.

Sec. 14. Stock of toll-bridges, how, where, and to whom taxed. R. S. c. 13, § 16. 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 2 towns, $\frac{1}{2}$ of such stock so owned by persons residing out of the state shall be assessed and taxed in each town.

115 Me. 402.

Sec. 15. Clerks failing to make returns, property deemed corporate; such property, how taxable. R. S. c. 13, §§ 17, 18. When the clerk of a corporation holding property liable to be taxed fails to comply with any provisions of law requiring the presentation to any taxing authority of a list of its stockholders, such property for the purposes of taxation shall be deemed corporate property liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.

Such property, both real and personal, is taxable for state, county, city, town, and school district 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.

88 Me. 179.

Sec. 16. Blood animals. R. S. c. 13, § 19. 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.

Sec. 17. Stock of companies invested in other stock, how to be taxed. R. S. c. 13, § 20. 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.

103 Me. 428.

Sec. 18. Investments of insurance companies, taxation. R. S. c. 13, § 21. 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.

103 Me. 428.

Sec. 19. Mortgaged personal property; loan secured by deed is taxable to grantee. R. S. c. 13, § 22. 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.

See § 6, sub-§ XIV; 74 Me. 83.

Sec. 20. Real estate of deceased, how taxed. R. S. c. 13, § 23. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax and 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.

69 Me. 31; 76 Me. 551; 87 Me. 359; *95 Me. 168; 98 Me. 51; 132 Me. 36; 134 Me. 333.

Sec. 21. Personal estate of partners, how to be taxed. R. S. c. 13, § 24. 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 subsection I of section 13, 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 subsection, they shall be taxed therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

59 Me. 289; *107 Me. 396.

Sec. 22. Lands may be assessed to owners or tenants; part owners may be taxed and pay, separately. R. S. c. 13, § 25. 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.

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.

Sec. 23. Assessment may be continued until notice of transfer; tenant in common may be considered owner. R. S. c. 13, § 26. 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.

*95 Me. 166; 135 Me. 46; 137 Me. 62.

Sec. 24. Property of manufacturing, mining, and smelting corporations, and of stock raising corporations, how taxed. R. S. c. 13, § 27. The buildings, lands, and other property of manufacturing, mining, and smelting corporations, not exempt from taxation, and all stock used in factories shall be taxed to the corporation, or to the person having possession of its property or stock, in the town or place where the buildings and lands are situated and where the property is kept, or where the stock is manufactured; and the buildings and lands and other property of agricultural and stock raising corporations shall be taxed to the corporation, or to the person having possession of its property, in the town where the buildings and lands are situated and where the personal property is kept; and there shall be a lien for 1 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. 25. Property of corporations organized for dealing in real estate, where taxed; lien. R. S. c. 13, § 28. The buildings, lands, and all other property, real and personal, including all reserve funds, accumulations, and undivided profits of corporations organized for the purpose of buying, selling, and leasing real estate, shall be taxed to the corporation or the persons having possession of such property, in the place where such land and other property are situated, and there shall be a lien for 1 year on such property for the payment of such tax, and the same may be sold for payment thereof as in other cases; and shares of the capital stock of such corporations shall not be taxed to the owners thereof.

Sec. 26. Sailing vessels and barges, rate of taxation; steam barges excepted. R. S. c. 13, § 29. All sailing vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of \$20 a ton, gross tonnage, for new vessels and barges completed on or before the 1st day of April of each year. Vessels or barges 1 year old or more shall be reduced in value at the rate of \$1 a ton a year for each additional year of age, until they shall have reached the age of 17 years, at and after which time said vessels and barges shall be taxed upon an appraised value of \$3 a ton, gross tonnage. The provisions of this section shall not apply to steam barges.

136 Me. 206.

Sec. 27. How rebuilt vessels and barges shall be taxed; exception. R. S. c. 13, § 30. Vessels and barges when rebuilt shall be taxed on the same valuation as vessels and barges of $\frac{1}{2}$ the age of such rebuilt vessels or barges. A vessel or barge shall be regarded as rebuilt only on an expenditure being made of not less than 40% of the cost of such vessel or barge if built entirely new. Vessels and barges if repaired to the extent of 25% of the cost of such vessel or barge if built entirely new, shall be taxed upon the same valuation as vessels

and barges of $\frac{5}{8}$ the age of such repaired vessel or barge. The provisions of this section shall not apply to steam barges.

136 Me. 206.

Sec. 28. Real estate of banks, where to be taxed. R. S. c. 13, § 31. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, or by any corporation organized under the laws of this state for the purpose of doing a loan, trust, or banking business and having a capital divided into shares shall be taxed in the place where the property is situated, to said bank, banking association or corporation for state, county, and municipal taxes, according to its value, like other real estate. This section does not apply to loan and building associations.

See § 13, sub-§ III; c. 14, § 147, re capital dues of loan and building associations; 54 Me. 542; 55 Me. 457; *56 Me. 275, 313; *103 Me. 420.

Sec. 29. Omitted assessments and reassessments of taxes. R. S. c. 13, § 32. 1939, c. 84, § 1. When any polls or estates liable to taxation have been omitted from assessment within 5 years from the last assessment date, the assessors for the time being may by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates their proportion of such tax, according to the principles on which the assessment was made, certifying that they were omitted. Such supplemental assessments shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that they were omitted and that the powers in the previous warrant, naming the date of it, are extended thereto, and the collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

When a tax is invalid or void by reason of illegality, error, or irregularity in assessment, the tax may be assessed, at any time within 5 years from the date of the original assessment, by the assessors for the time being to the person to whom the property should have been assessed in the same amount and for the year in which erroneously taxed. A tax so assessed shall be committed to the collector for the time being by a supplemental assessment to the original list with a certificate under the hands of the assessors stating the name of the person to whom originally assessed and that such assessment was invalid. The powers in the original warrant shall extend to the collector for the time being who shall have the same power and be under the same obligation to collect taxes so assessed as original or omitted taxes.

The lien on real estate created by section 3 is enforceable by and shall terminate as provided in section 95.

Persons subjected to a tax under the provisions of this section shall be deemed to have received sufficient notice if the notice required by section 35 was given.

See §§ 49, 101; c. 32, § 54, re assessment and collection of expense of white pine blister work; c. 80, § 10, re errors in tax lists, etc., how amended; 34 Me. 268; 61 Me. 547; 65 Me. 25; 87 Me. 359; 90 Me. 491; 94 Me. 354; *98 Me. 53, 150, 153; *122 Me. 86.

Sec. 30. Treasurer of state to issue warrants for state tax annually; interest to run on unpaid taxes. R. S. c. 13, § 33. 1933, c. 285, § 1. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to assessors 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 1 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. On the 1st day of January, first occurring after any 1st day of December on which taxes are due to the state from cities, towns, and plantations, interest at 6% shall begin to run on such unpaid balances as are due to the state. All provisions of law that relate to the collection of taxes by the state shall apply to the collection of the interest due on over-due taxes.

See c. 14, § 91 et seq., re actions by treasurer of state; 90 Me. 243; 135 Me. 459.

Sec. 31. Requirements of treasurer's warrant. R. S. c. 13, § 34. The treasurer of state in his warrant shall require the assessors of each town or other place to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for a poll, 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 constable of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, 2 months at least before the time at which they are required to pay in such tax.

Sec. 32. Rules for assessment of taxes. R. S. c. 13, § 35. In the assessment of all state, county, town, plantation, parish, or society taxes, assessors shall govern themselves by the provisions of this chapter, except in parishes and societies where different provision for assessing their taxes is made; and shall assess on the taxable polls therein, in accordance with the provisions of section 1, such part of the whole sum to be raised as they deem expedient; and the residue of such taxes shall be assessed on the estates according to their value.

55 Me. 461.

Personal Liability and Duties of Assessors

Sec. 33. Assessors responsible for personal faithfulness only. R. S. c. 13, § 36. 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 corporation for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

11 Me. 137; 12 Me. 259; 15 Me. 260; 39 Me. 187; 43 Me. 499; 49 Me. 351; *90 Me. 243.

Sec. 34. Tax illegal, unless raised at legal meeting. R. S. c. 13, § 69. No assessment of a tax by a town is legal unless the sum assessed is raised by vote of the voters at a meeting legally called and notified.

See § 150; *68 Me. 357; 86 Me. 533; *98 Me. 153.

Sec. 35. Assessors to give notice to bring in lists of taxable property; if no lists are brought in, no claim for abatement. R. S. c. 13, § 70. 1933, c. 180. 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 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 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, 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. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.

3 Me. 300; 37 Me. 562; 53 Me. 507; *57 Me. 278, 280; 66 Me. 176, 387; 68 Me. 352, 356; *76 Me. 461, 467; 81 Me. 310; 85 Me. 330; 90 Me. 491; 98 Me. 50, 150, 153; 102 Me. 141; *106 Me. 235; *108 Me. 533; 111 Me. 321; 129 Me. 264; 137 Me. 154.

Sec. 36. Assessors to include in inventory sheep, swine, neat cattle, colts, and fowl. R. S. c. 12, § 19. 1939, c. 63. Assessors of taxes shall include in the inventory, required to be taken on April 1st, the number and value of all neat cattle 18 months old and under, all sheep to the number of 35, swine to the number of 10, draft colts to the age of 3 years, and domestic fowl to the number of 50, stated separately. Said property shall not be included in the tax list.

Sec. 37. Assessors to ascertain value of estate. R. S. c. 13, § 71. The assessors shall ascertain as nearly as may be, the nature, amount, and value of the estate, real and personal, for which in their judgment the owner is liable to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

Sec. 38. Persons may be required to swear to lists; refusal bars appeal. R. S. c. 13, § 72. The assessors or any of them may require the person presenting the list required by section 35 to make oath to its truth, which oath any of them may administer, and any 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 list and answers shall not be conclusive upon the assessors.

*53 Me. 507; *57 Me. 278; 66 Me. 176; 67 Me. 436; 76 Me. 467; *108 Me. 533.

Sec. 39. Assessors may make abatements; record to be kept in book form and open to public inspection; report. R. S. c. 13, § 73. 1939, c. 84, § 2. 1943, c. 42. The assessors for the time being, on written application, stating the grounds therefor, within 1 year from date of commitment, may make such reasonable abatement as they think proper, except that no abatement of any void or invalid real estate tax shall be required if property has been sold for non-payment under the provisions of section 140, or the notice under section 94 has been filed or the certificate under the provisions of sections 97 and 98 has been recorded. If after 2 years from the date of assessment a collector is satisfied that a poll-tax or tax upon personal property, or any portion of any tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof

in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof, and shall certify such abatement in writing to the collector; and said certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement, shall, within 30 days after such abatement, be made and kept in suitable book form open to the public at reasonable times, and a report of the same be made to the town at its annual meeting, and to the mayor and aldermen of cities, by the 1st Monday in each March.

See c. 14, § 70, re right to petition and appeal from reassessment ordered by state tax assessor; 19 Me. 330; 33 Me. 446; 57 Me. 280; 67 Me. 435; 76 Me. 467; 77 Me. 410; 102 Me. 141; 122 Me. 24; 127 Me. 137; 128 Me. 1; 138 Me. 39, 180.

Sec. 40. Notice of decision. R. S. c. 13, § 74. The assessors shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon such application within 10 days after they take final action thereon.

99 Me. 265; 102 Me. 142.

Sec. 41. Appeal to county commissioners; proceedings thereon; appeal to superior court. R. S. c. 13, § 75. If the assessors 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 reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors 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 costs to the town, taxed as in a suit in the superior court, and issue their warrant of distress for collection thereof against him; either party may appeal from the decision of said county commissioners to the superior court, under the same conditions that an appeal lies from the assessors to the superior court.

33 Me. 446; 57 Me. 280; 66 Me. 225; 67 Me. 435; 76 Me. 467; *77 Me. 410; *99 Me. 268; 102 Me. 142; 122 Me. 304; 123 Me. 121; 125 Me. *27, 138.

Sec. 42. Appeals from assessors to superior court. R. S. c. 13, § 76. Any person entitled to make a complaint to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the superior court for the county in which the city or town, in which the property of such person is assessed, is situated.

98 Me. 296; 99 Me. 264; 102 Me. 404; 116 Me. 208; 122 Me. 304; 123 Me. 121; 125 Me. 138; 131 Me. 333; 134 Me. 28; 138 Me. 294.

Sec. 43. Entry of appeal; hearing. R. S. c. 13, § 77. The appeal provided for in the preceding section shall be entered at the term first occurring not less than 30 days after the assessors shall have given to the appellant notice in writing of their decision upon his application for such abatement, and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation, and said appeal shall be tried, heard, and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

102 Me. 404; 134 Me. 28; 138 Me. 282, 294.

Sec. 44. Proceedings and judgment; lien to continue for 30 days; how enforced. R. S. c. 13, § 78. If upon the trial provided for in the preceding section it appears that the appellant has complied with all provisions of law, he may be granted such abatement as said court may deem reasonable, under the same cir-

cumstances as an abatement may be granted by the county commissioners. If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue. The lien created by statute on real estate to secure the payment of taxes shall be continued for 30 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section 31 of chapter 157, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each several parcel. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.

99 Me. 268; 102 Me. 404; 138 Me. 231, 294.

Sec. 45. Trial and exceptions. R. S. c. 13, § 79. The appeal provided for in section 42 shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the superior court in the trial of cases without a jury.

138 Me. 286, 294.

Sec. 46. Appeals to superior court referred to state tax assessor, or commissioner may be appointed. R. S. c. 13, § 80. 1931, c. 216, Art. II, §§ 28, 29. All appeals to the superior court under the provisions of section 42 may be referred by the court to the state tax assessor, who shall hear the parties and report his findings to the court together with a transcript of the evidence. Such report shall be prima facie evidence of the facts thereby found; or the court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

138 Me. 294.

Sec. 47. Assessments and commitment. R. S. c. 13, § 81. 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.

4 Me. 75; 51 Me. 599; 52 Me. 589; 58 Me. 517, 532; 64 Me. 190; 71 Me. 182; 82 Me. 194; 87 Me. 121; 93 Me. 178; 94 Me. 356; 134 Me. 341; 138 Me. 206, 213.

Sec. 48. State and county taxes to be added. R. S. c. 13, § 82. The assessors may add their proportion of the state and county tax to any of their other taxes, and make a warrant and their certificates accordingly.

71 Me. 183; 93 Me. 178.

Sec. 49. Overlay not to exceed 5%. R. S. c. 13, § 83. The assessors may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding 5% thereof, as a fractional division renders convenient, and certify that fact to their town treasurer.

See § 29; 83 Me. 533; 93 Me. 178.

Sec. 50. Record of assessment and valuation to be deposited in assessors' office. R. S. c. 13, § 84. The assessors 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.

58 Me. 529; *71 Me. 183; 87 Me. 122; 93 Me. 178; 94 Me. 356; 102 Me. 419; 134 Me. 341.

Sec. 51. Certificates to be sent to treasurer of state and county treasurer. R. S. c. 13, § 85. When the assessors 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 60 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. 52. Selectmen to act as assessors. 1943, c. 310. If any town does not choose assessors, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

See c. 80, § 13, re compensation of town officers; c. 80, § 38, re vacancies in town offices; 51 Me. 600; 55 Me. 503; 61 Me. 546; *75 Me. 298; 76 Me. 416; 78 Me. 569; 87 Me. 221; 130 Me. 498.

Sec. 53. Penalty for neglect to choose. R. S. c. 13, § 87. Any town neglecting to choose selectmen or assessors forfeits to the state not less than \$100, nor more than \$300, as the superior court orders.

Sec. 54. When no assessors, county commissioners may appoint; proceedings thereon. R. S. c. 13, § 88. In case a town has neglected to choose assessors 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 \$2.50 a day each for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by said commissioners out of the state treasury.

Sec. 55. Such assessors to obey warrants. R. S. c. 13, § 89. 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.

Sec. 56. Penalty for neglect to make assessments of state tax. R. S. c. 13, § 90. If assessors of a town refuse or neglect to assess any state tax apportioned on it and required by the warrant of the treasurer of state 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.

Sec. 57. Penalty for neglect to assess county tax. R. S. c. 13, § 91. If 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.

Sec. 58. Assessors may be arrested and other assessors may be appointed. R. S. c. 13, § 92. If the sheriff cannot find property of said assessors to satisfy the sum due on either of said warrants authorized in the preceding section, 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.

98 Me. 131.

Sec. 59. Towns neglecting to assess, treasurer to issue warrant to sheriff to collect. R. S. c. 13, § 93. If the inhabitants of a town of which a state tax is required, neglect for 5 months, after having received the warrant of the treasurer of state 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 delinquent collectors as prescribed in sections 68 to 155, inclusive. If the assessors thereof, within 60 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 treasurer of state and return the warrant unsatisfied.

Sec. 60. For like neglect, county treasurer to issue warrant. R. S. c. 13, § 94. 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 5 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 conditions provided in the preceding section.

Sec. 61. Warrants to be issued to collect of inhabitants, if not collected of assessors. R. S. c. 13, § 95. If the voters of a town of which a state or county tax is required choose assessors, who neglect to assess the tax required by the warrant issued to them and to certify it as the law directs, and if the estates of

such assessors are insufficient to pay such taxes as are already provided, the treasurer of state or of the county, as the case may be, for the time being, shall issue his warrant to the sheriff of such county, requiring him to levy by distress and sale such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section 59.

See § 138.

Sec. 62. Penalty on assessors for refusing to be sworn; vacancy, how filled. R. S. c. 13, § 96. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be sworn, forfeits to the town \$15, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a town meeting to fill the vacancy.

See § 67; c. 80, § 36, re penalty for refusing to take oath.

Assessment of Taxes in Plantations

See c. 32, § 78, re forestry district taxes.

Sec. 63. Plantations taxed, have power of towns for such purpose; penalty for neglect; officers, how sworn. R. S. c. 13, §§ 97, 98, 99. 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 collector 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.

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.

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

§§ 1, 83, 93, 125; c. 80, § 24; c. 89, §§ 8-10, re duties of plantation officers; 65 Me. 346.

Sec. 64. When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation. R. S. c. 13, § 100. 1933, c. 92, § 4. 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 sections 2 and 3 of chapter 89, for the organization of plantations ascertained to contain 200 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. 65. Assessors to make list of polls, etc. R. S. c. 13, § 101. 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. 66. Laws applicable. R. S. c. 13, § 102. All laws applicable to organized plantations apply to plantations organized under the provisions of section 64.

Sec. 67. Neglect to be sworn. R. S. c. 13, § 103. 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.

See § 62; c. 80, § 36; c. 89, § 8.

Collection of Taxes in Incorporated Places

Sec. 68. Towns may fix time for payment and require interest; poll-tax due May 1st. R. S. c. 14, § 1. Towns, at their annual meetings, may determine that any town or city may provide at its annual meeting that the poll-taxes shall be payable, and that interest shall be collected thereafter; provided, however, that any town or city may provide at its annual meeting that the poll-taxes shall be due and payable on the 1st day of May and the commitment of the lists of poll-tax payers shall be made to the collector prior to that date.

See §§ 1, 131; 71 Me. 182; *77 Me. 431; *82 Me. 194; 122 Me. 86; 132 Me. 36, 324.

Sec. 69. Rate. R. S. c. 14, § 2. 1933, c. 206. The rate of such interest, not exceeding 8% a year, shall be specified in the vote and shall be added to and become part of the taxes.

77 Me. 431; 82 Me. 194.

Sec. 70. Collection of state taxes. R. S. c. 14, § 3. All state taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

Sec. 71. Issue of warrants for state tax. R. S. c. 14, § 4. On or before the 1st day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each town therein requiring him to transmit and pay said town's proportion of the state tax for the year 19 , to , treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

Sec. 72. Warrants issued to collect taxes of delinquent towns. R. S. c. 14, § 5. When the time for the payment of a state tax to the treasurer of state has expired and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be paid within 60 days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 68 to 155, inclusive.

Sec. 73. Collection of county taxes; interest on unpaid county taxes. R. S. c. 14, § 6. 1933, c. 285, § 2. All county taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties. On the 1st day of January, first occurring after the day on which taxes are due to the county from the cities, towns, and plantations, interest at 6% shall begin to run on such unpaid balances as are due to the county. All provisions of law that relate to the collection of taxes by the counties shall apply to the collection of the interest due on over-due taxes.

Sec. 74. Warrants issued by county treasurer, for collection of county taxes; if not paid within 40 days, warrant to be issued to sheriff to collect tax. R. S. c. 14, § 7. On or before the 1st day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several towns in his county, requiring them to transmit and pay their town's proportion of the county tax for the year 19 to , county treasurer, or his successor in office, on or before the time fixed by law for said payment. If said town treasurer fails to pay such county tax for 40 days after the time fixed therefor, said county treasurer shall issue his warrant directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. The sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section 59.

Sec. 75. Form of warrant for collection of state taxes. R. S. c. 14, § 8. 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 19 ; and to transmit and pay the same to , the treasurer of your town, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof, and keep the distress so taken for four days at the cost and charge of the owner; and if he does not pay the sum so assessed within said four days, then you shall sell at public vendue such distress for payment thereof with charges; first giving forty-eight hours' notice thereof by posting advertisements in some public place in the town or plantation, as the case may be; and the overplus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of 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 nineteen hundred and .

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 , nineteen hundred and , we have assessed the polls and estates of the of , the sum of dollars and cents, and have committed lists thereof to the of said , viz: to , with warrants in due form of law for collecting and paying the same to , town treasurer of , or his successor in office, on or before the day of , next ensuing.

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

Assessors.

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

*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; *79 Me. 189.

Sec. 76. Warrant for county and town taxes. R. S. c. 14, § 9. The warrant for collection of county or town taxes shall be made by the assessors in the same tenor, with proper changes.

See § 75; 71 Me. 183; 73 Me. 126; *74 Me. 410.

Sec. 77. New warrant issued in case of loss. R. S. c. 14, § 10. 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.

*79 Me. 188.

Sec. 78. Compensation of collectors. R. S. c. 14, § 11. 1943, c. 55. When towns choose collectors, they may agree what sum shall be allowed for performance of their duties. Provided, however, that if the basis of compensation agreed upon is a percentage of tax collections, such percentage shall be computed only upon the cash collections of taxes committed to him, but the tax liens filed by such collector and not redeemed and the amounts paid by the town to the collector upon the sale of tax deeds shall not be included in computing such percentage. Nothing herein shall be construed as relieving the tax collector from the duty of perfecting liens for the benefit of the town by one of the methods prescribed by law in all cases where taxes on real estate remain unpaid.

98 Me. 90.

Sec. 79. Fees of collector. R. S. c. 14, § 12. 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. 80. Collector to receive a warrant. R. S. c. 14, § 13. 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.

Sec. 81. Collector to give corporate surety bond; condition on which personal bond shall be accepted; record of bond. R. S. c. 14, §§ 14, 15. 1939, c. 84, § 3; c. 102, § 2. The assessors shall require such constable or collector required to collect taxes to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the town, in the 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; provided, however, that the constable or collector may furnish a bond signed by individuals if such individuals submit to the municipal officers a detailed sworn statement as to their personal financial ability, which shall be found acceptable by the municipal officers.

The bond provided under the provisions of this section shall cover all taxes assessed under the provisions of section 29.

Such bond shall, after its approval and acceptance, be recorded by the clerk in the town or plantation records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond.

See §§ 20, 23, 90, 106, 107, 122, 124; c. 80, §§ 21, 22; 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; 73 Me. 181; *98 Me. 90.

Sec. 82. Receipts for taxes given on demand. R. S. c. 14, § 16. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses to do so, he forfeits \$5 to the aggrieved party, to be recovered in an action of debt.

122 Me. 416.

Sec. 83. Plantations may choose collectors. R. S. c. 14, § 17. 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.

See § 63.

Sec. 84. Collectors to distrain if taxes are not paid; notice of sale. R. S. c. 14, § 18. If a person refuses to pay any part of the tax assessed against him in accordance with the provisions of sections 68 to 155, inclusive, 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 4 days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least 48 hours before the expiration of said 4 days.

See § 10; 40 Me. 528; 49 Me. 357; *61 Me. 402; 62 Me. 462; 65 Me. 24; *75 Me. 391, 394; 128 Me. 1.

Sec. 85. Disposition of surplus. R. S. c. 14, § 19. 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.

*32 Me. 558, 560; *59 Me. 297.

Sec. 86. Arrest after 12 days' notice; may demand immediate payment. R. S. c. 14, §§ 20, 21. If a person assessed in accordance with the provisions of sections 68 to 155, inclusive, for 12 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.

If the assessors think that there are just grounds to fear that any person so assessed may abscond before the end of said 12 days, the constable or collector may demand immediate payment and, on refusal, he may commit him as aforesaid.

See § 135; 19 Me. 328; 47 Me. 172; 49 Me. 430; 61 Me. 556; *71 Me. 406; *88 Me. 454; *109 Me. 327; *113 Me. 446; 114 Me. 487; 128 Me. 1; 138 Me. 12.

Sec. 87. Municipal officers required to set off certain moneys against unpaid taxes. 1939, c. 60, § 1. Subject to the approval of such officers of the city or town as are legally qualified to draw warrants directed to the treasurer or other

disbursing officer for the disbursement of the funds of the city or town, the treasurer or any disbursing officer of any city or town may, and if so requested by the collector shall withhold payment of any money then due and payable to any person or legal entity whose taxes are then due and wholly or partially unpaid, to an amount not in excess of the unpaid taxes together with any interest and costs. The sum withheld shall be paid to the collector, who shall, if required, give a receipt in writing therefor to the officer paying and to the person or entity taxed. The collector's rights under the provisions of this section shall not be affected by any assignment or trustee process.

Sec. 88. Assignees, receivers, administrators, and executors to pay taxes from moneys in their hands. 1939, c. 135. If a person assessed for a personal property tax has died, has made an assignment for the benefit of creditors, or has gone into receivership before the payment thereof, or if a personal property tax has been assessed upon the estate of a deceased person, the assignee, receiver, executor, or administrator shall, from any money which has come to his hands as such assignee, receiver, executor, or administrator, over and above the reasonable expense of administration, pay the said personal property tax so assessed to the extent of the money so coming to his hands, but in the case of an executor or administrator only after he has paid the funeral expenses and satisfied the first 3 priorities set forth in section 1 of chapter 144, and until the said tax shall have been satisfied in full, if the said money is sufficient therefor, and in default of such payment, to the extent of the said money in his hands, the said assignee, receiver, executor, or administrator shall be personally liable for the said tax to the extent of the said money which has passed through his hands, with allowance in the case of an executor or administrator for the above priorities.

Sec. 89. When payable by instalments, whole may be demanded of one about to remove. R. S. c. 14, § 22. 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 86.

See §§ 92, 135; 135 Me. 46.

Sec. 90. Former collectors to complete collections. R. S. c. 14, § 23. 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.

See §§ 106, 122, 124; 47 Me. 172; 53 Me. 256.

Sec. 91. Collectors may distrain shares in a corporation; duties of officers of the corporation. R. S. c. 14, §§ 24, 25. 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.

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. 92. Collectors may collect in any part of state, of persons removed. R. S. c. 14, § 26. 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.

See §§ 86, 102, 103; *113 Me. 446.

Sec. 93. Collector or administrator may sue for taxes; town magistrate may try case; no costs for plaintiff unless demand is made before suit. R. S. c. 14, § 27. 1933, c. 118, § 1. Any collector of taxes, or his executor or administrator, may, after demand for payment, sue in his own name for any tax, in an action of debt, and no trial justice or judge of any municipal 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 suit the person taxed dies or removes to any other town or place in the state, or, being an unmarried woman, marries, the aforesaid demand is not requisite, but the plaintiff shall recover no costs unless payment was demanded before suit.

See §§ 94, 102, 131; c. 14, § 91; 50 Me. 377; 61 Me. 546; 77 Me. 55, 410; 82 Me. 156; *83 Me. 532; *86 Me. 365; 89 Me. 578; 110 Me. 199; 113 Me. 446; 114 Me. 487.

Sec. 94. Lien for taxes enforced by action of debt; notice to taxpayers; judgment and costs; redemption. R. S. c. 14, § 28. The lien on real estate created by the provisions of section 3 may be enforced in the following manner; provided, however, that in the inventory and valuation upon which the assessment is made, there shall be a description of the real estate taxed, sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection may, after the expiration of 8 months from the date of commitment to him of said tax, give to the person against whom said tax is assessed or leave at his last and usual place of abode, if then a resident of the town where said real estate lies, a notice in writing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within 10 days after service of such notice. After the expiration of said 10 days, in case of a resident, and in all cases within 1 year after the date of commitment to him of said tax, such officer may bring an action of debt for the collection of said tax, in his own name, in the county where the land lies, against the person against whom said tax is assessed. Such action shall be begun by writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate. The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such further notice of said action as appears proper, and shall allow such other persons to become parties thereto. If it shall appear upon trial of said action that such tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of such tax, judgment shall be rendered for such tax, interest, and costs of suit against the defendants and against the real estate attached, and execution issued thereon to be enforced by sale of such real estate in the manner provided for a sale on execution of real estate attached on original writs. Provided, however, that when the officer sells the real estate on such execution he shall sell the least

undivided fractional part thereof that any person bidding will take, and pay the amount due on the execution with all necessary charges of sale; and he shall convey by his deed to the purchaser such part so sold to him, subject to redemption according to law, and the deed shall be construed to convey the right of entry and seizin in such part in common and undivided of such property assessed. In all actions brought in the superior court under the provisions of this section or of section 91 of chapter 14, full costs shall be recovered notwithstanding the amount of the judgment be \$20 or less. Any person interested in said real estate may redeem the same at any time within 1 year after the sale of the same by the officer on such execution, by paying the amount of such judgment and all costs on such execution with interest at the rate of 10% a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

See §§ 93, 102, 131; c. 14, §§ 91, 92; *89 Me. 337, 384; 106 Me. 177; 108 Me. 125; *113 Me. 446; 115 Me. 402; 134 Me. 341; 135 Me. 46; 136 Me. 330, 364; 137 Me. 62; 138 Me. 180.

Sec. 95. Enforcement of supplemental assessments. 1939, c. 84, § 4. When taxes are assessed under the provisions of section 29, the lien upon real estate shall be enforced as provided in sections 94, 97, and 98, except that if real estate shall have been alienated to a bona fide purchaser for value since the assessment was omitted or invalidly made, to an owner other than a city or town, and record of transfer duly recorded, or notice of the transfer with a description of the property is given in writing to the assessors, the lien shall terminate unless the tax thus assessed is committed within 1 year from the assessment date of the year involved; otherwise it shall continue in full force and effect.

Sec. 96. Duties of tax collectors. 1939, c. 84, § 4. Collectors of taxes and city and town treasurers on receipt of information that a tax may be invalid by reason of error, omission, or irregularity in assessment shall at once notify the assessors in writing stating the name of the proper party to be assessed, if known, in order that an assessment may be made as provided in section 29.

Sec. 97. Alternative method for the enforcement of liens for taxes on real estate. 1933, c. 244, § 1. 1935, c. 28. 1937, c. 136. 1939, c. 85. 1941, c. 135. 1943, c. 347, § 1. Liens on real estate created by section 3, in addition to other methods previously established by law, may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, or his successor in office in case of his death or disability, may, after the expiration of 8 months and within 1 year after the date of the original commitment of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known place of abode, a notice in writing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service or mailing of such notice. In the case of taxes supplementally assessed said officer may give said notice after the expiration of 8 months and within 1 year after the date of the original commitment of such supplementally assessed taxes. If an owner or occupant of real estate to whom said real estate is taxed shall die before such demand is made on him, such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees. After the expiration of said

10 days and within 10 days thereafter, said officer shall record in the registry of deeds of the county or registry district where said real estate is situated, a certificate signed by said officer setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this and the following section, and that said tax remains unpaid. When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name it will be sufficient to record in said registry said certificate in the name of the heirs or the devisees of said decedent without designating them by name. At the time of the recording of the certificate in the registry of deeds as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate and also at the time of recording as aforesaid, the said officer shall mail by registered letter to each record holder of a mortgage on said real estate, addressed to him at his place of last and usual abode, a true copy of said certificate. If the real estate has not been assessed to its record owner the officer shall send by registered mail a like notice to the record owner. The costs to be charged to the taxpayer for said notice and filing shall not exceed \$1 and the costs to be charged by the register of deeds for such filing shall not exceed 50c.

Sec. 98. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge. 1933, c. 244, §§ 2, 3, 4, 5. 1941, c. 117. The filing of the certificate, provided for in section 97, in the registry of deeds as aforesaid shall be deemed to create and shall create a mortgage on said real estate to the town in which the real estate is situated having priority over all other mortgages, liens, attachments, and encumbrances of any nature, and shall give to said town all the rights usually incident to a mortgagee, except that the mortgagee shall not have any right of possession of said real estate until the right of redemption provided for in this and the preceding section shall have expired.

If said mortgage, together with interest and costs, shall not be paid within 18 months after the date of the filing of said certificate in the registry of deeds as provided for in this and the preceding section, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of said certificate in said registry of deeds shall be sufficient notice of the existence of the mortgage provided for in this and the preceding section.

In the event that said tax, interest, and costs shall be paid within the period of redemption provided for in this and the preceding section, the town treasurer or assignee of record shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.

Sec. 99. Court may permit amendment of record or deed, when error or defects appear therein. R. S. c. 14, § 29. At the trial of any action for the collection of taxes, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes, if it shall appear that the tax in question was lawfully assessed, the court may permit the collector or other officer to amend his record, return, or deed in accordance with the fact, when circumstantial errors or defects appear therein; provided that the rights of third parties are not injuriously affected thereby. If a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

Sec. 100. In suits to collect tax on real estate, if record title appears to be in defendant, he shall not deny his title. R. S. c. 14, § 30. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made, the record title to the real estate listed was in the defendant, he shall not deny his title thereto; provided, however, if any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section.

136 Me. 103.

Sec. 101. Assessments not void although they include sums raised for an illegal object; persons paying illegal tax may recover of town. R. S. c. 14, § 31. 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 superior court for the same county, and shall recover the sum not raised for a legal object, with 25% interest and costs, and any damages which he has sustained by reason of the mistakes, errors, or omissions of such officers.

See §§ 150, 155; c. 37, § 96; c. 79, § 66; c. 80, § 10; 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; 77 Me. 415; 78 Me. 276, 282; 82 Me. 156; 90 Me. 245, 494; *92 Me. 529; 94 Me. 358, 495; 104 Me. 446; 111 Me. 317; 138 Me. 180, 198.

Sec. 102. Collection of taxes from non-resident owners of improved lands. R. S. c. 14, § 32. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed and neglects, for 6 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.

25 Me. 362; 47 Me. 172; 74 Me. 284.

Sec. 103. Collection of taxes on personal property of non-residents. R. S. c. 14, § 33. 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, or neat cattle 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.

See § 92.

Sec. 104. Collectors may demand aid; penalty for refusing. R. S. c. 14, § 34. 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 \$6 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 48 hours.

Sec. 105. Collectors to make monthly settlements with treasurer. R. S. c. 14, § 35. Every collector of taxes shall, on the last day of each month, pay to the

treasurer of the town all money collected by him, and once in 2 months at least shall 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 receipt for money by him paid; and for neglect, he forfeits to the town $2\frac{1}{2}\%$ on the sums committed to him to collect.

68 Me. 163; 84 Me. 432.

Sec. 106. Collectors removed or removing may be required to give up tax bills and settle; warrant to new collector; penalty for refusing to deliver tax bills. R. S. c. 14, §§ 36, 37. 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 is about to remove from the state before the time set in his warrant 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 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.

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 \$200 to the town, and is liable to pay what remains due on said bills of assessment.

See §§ 107, 122, 124; c. 80, §§ 21, 22, 38; 57 Me. 62; 62 Me. 461; *82 Me. 45.

Sec. 107. Collector becoming incapable; sums by him overpaid, to be restored. R. S. c. 14, §§ 38, 40. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of performing the duties of his office before completing the collection, the municipal officers may demand and receive the tax bills of any person in possession thereof, and deliver them to the new collector.

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.

See c. 80, §§ 21, 22; 62 Me. 461; 75 Me. 248; 82 Me. 45; 87 Me. 222.

Sec. 108. Warrant for completion of collection of taxes. R. S. c. 14, § 39. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of sections 106 and 107 shall be in substance as follows:

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

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, amounting in the aggregate to _____ dollars and _____ cents, it being the unpaid portion of the taxes assessed in the town of _____ for the year _____, for state, county and town purposes, and to pay the same to _____, treasurer of said town of _____, 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. If any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. In making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section seventy-five of chapter eighty-one of the revised statutes, you will in all matters proceed as prescribed in section seventy-five of chapter eighty-one of the revised statutes as fully as if the same were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this
day of in the year of our Lord nineteen hundred and

Assessors.

Sec. 109. Treasurer of state may issue his warrant against a delinquent collector; renewal of unsatisfied warrants. R. S. c. 14, § 41. 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 a warrant of distress signed by him against any constable or collector of such town to whom the town's proportion of a state tax has been committed for collection, and who is negligent in paying to the town treasurer the money required within the time limited by law; such warrant shall be directed to the sheriff of the county in which the delinquent officer lives, or to his deputy, returnable in 3 months from its date, and shall require such sheriff or deputy to cause the sum due, with interest from the day fixed for payment, together with 50c for the warrant, and his own legal fees, to be levied by distress and sale of such delinquent officer's real or personal estate, returning any overplus that there may be; and for want of such real or personal estate, to commit him to jail until he pays said sums; 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.

19 Me. 374; 69 Me. 458; 74 Me. 410; *82 Me. 45.

Sec. 110. County treasurer may issue his warrant against a delinquent collector. R. S. c. 14, § 42. When 40 days after the time fixed for collecting a county tax has expired, and it is unpaid, the county treasurer shall, at the request of the municipal officers of any town in his county, issue his warrant of distress against any constable or collector of such town to whom the town's proportion of a county tax has been committed for collection and who has not paid to the town treasurer the money required within the time limited by law, returnable in 3 months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with 6% interest thereon from the time it was payable, 50c for the warrant, and his own legal fees.

Sec. 111. Town to pay when its collector fails; assessors to make a new assessment; otherwise warrant to issue against them; if not paid within 3 months, warrant to be issued against inhabitants. R. S. c. 14, §§ 43, 44. If a delinquent constable or collector has no estate which can be distrained, and his person cannot be found within 3 months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within 3 months satisfy it, his town shall, within 3 months more, pay to the state the sums due from him.

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 treasurer of state shall issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the

sheriff or his deputy, as other warrants issued by such treasurer. If after such 2nd assessment, the tax is not paid to the treasurer within 3 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.

69 Me. 458.

Sec. 112. Collector responsible to inhabitants. R. S. c. 14, § 45. A delinquent collector or constable shall at all times be answerable to the inhabitants of his town for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

57 Me. 62; 69 Me. 457.

Sec. 113. When collector dies, administrator to settle; failing to do so, chargeable with amount. R. S. c. 14, § 46. If a collector or constable of a town dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within 2 months after his acceptance of the trust, shall settle with the 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 to so settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

Sec. 114. Treasurer to issue his warrant against delinquent collectors; form of warrant. R. S. c. 14, § 47. If the constable or collector of any town 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 90 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 ———, 19—, 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 ———, 19—, but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the ——— aforesaid; and there still remains due thereof the sum of \$———, and the said C. D. still neglects to pay it: You are hereby, in the name of the state, required forthwith to levy the aforesaid sum of \$———, by distress and sale of the estate, real or personal, of 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 nineteen hundred and _____.

_____, Treasurer of _____.

17 Me. 447; 19 Me. 374; 33 Me. 483; 64 Me. 190; 73 Me. 181; 74 Me. 411; 82 Me. 45.

Sec. 115. Sheriff's duty respecting such warrants; treasurer may issue alias warrant. R. S. c. 14, § 48. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county or town against a constable or collector, or against the inhabitants of a town, 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 48 hours for every 10 miles distance from the dwelling-house of the sheriff or his deputy to the place where the warrant is returnable.

Sec. 116. Warrants to be issued to county attorney, when sheriff is delinquent. R. S. c. 14, § 49. When a sheriff or deputy is delinquent as described in the preceding section, such treasurers may direct warrants to the county attorney of the county, requiring him to distrain therefor upon the delinquent's real or personal estate; and the county attorney shall execute such warrants as a sheriff does on delinquent constables and collectors.

Sec. 117. Property distrained to be sold as on execution. R. S. c. 14, § 50. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable, or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

Sec. 118. Notice of sale of real estate. R. S. c. 14, § 51. When a warrant of distress from such treasurers is levied on the real estate of a delinquent constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, 14 days' notice of the sale and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in 2 adjoining towns.

Sec. 119. Proceedings at sale. R. S. c. 14, § 52. 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 delinquent owner.

Sec. 120. Warrant not satisfied, collector may be arrested on an alias; has privileges of common debtor. R. S. c. 14, § 53. 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 delinquent officer and proceed as on an execution for debt; and such delinquent officer shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Sec. 121. Assessors may demand copy of assessments of collector, and adjust amount. R. S. c. 14, § 54. When any constable or collector of taxes is taken on execution under the provisions of sections 68 to 155, inclusive, 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.

62 Me. 461.

Sec. 122. Towns may choose another collector. R. S. c. 14, § 55. The same town 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 1st 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.

See §§ 90, 106, 107, 124; 57 Me. 62; 62 Me. 461.

Sec. 123. When a person claims to have paid tax, proceedings. R. S. c. 14, § 56. 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 first certified to him by its clerk.

57 Me. 62.

Sec. 124. Sheriff to collect when no collector is chosen. R. S. c. 14, § 57. When a town neglects to choose and the selectmen to appoint 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.

See §§ 106, 107; c. 80, §§ 15, 21, 22; c. 86, § 4.

Sec. 125. Plantations, proceedings by and against. R. S. c. 14, § 58. When plantations neglect to choose constables or collectors, or those chosen and accepting their trust neglect their duty, such plantations shall be proceeded against as in the case of delinquent towns; and such delinquent constable or collectors are liable to the same penalties, and shall be removed in the same manner, as delinquent constables and collectors of towns.

See § 63.

Sec. 126. Proceedings by sheriff. R. S. c. 14, § 59. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the 2 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 30 days therefrom; and any person paying his tax to such sheriff within that time shall pay 5% 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 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.

Sec. 127. Proceedings by sheriff. R. S. c. 14, § 60. 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 33c for the copy of the warrant; but he shall have the rights and privileges, mentioned in section 120.

*71 Me. 406; 77 Me. 24.

Sec. 128. When discharged from arrest, town liable for state and county taxes. R. S. c. 14, § 61. 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. 129. Collector liable for tax unless he commits within a year. R. S. c. 14, § 62. 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 1 year after the taxes were committed to him to collect.

61 Me. 557; *82 Me. 44.

Sec. 130. Fees for commitment. R. S. c. 14, § 63. 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. 131. Municipal officers may direct suit for taxes. R. S. c. 14, § 64. In addition to other 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; 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.

Execution issued on a judgment recovered for the collection of a poll-tax shall run against the body of the judgment debtor.

See §§ 1, 68, 93, 94, 102; c. 14, § 91; 66 Me. 198; *67 Me. 261; 70 Me. 304; 71 Me. 404; 74 Me. 283-4; 76 Me. 550; 78 Me. 278; *79 Me. 183; 82 Me. 157; 83 Me. 229; *84 Me. 505; *86 Me. 318, 364; 87 Me. 361; 89 Me. 154, 578, 582; 90 Me. 182; 98 Me. 491; 104 Me. 446; *109 Me. 478; *111 Me. 322; 122 Me. 86; 129 Me. 463; 132 Me. 116, 324, 414; 134 Me. 428; 136 Me. 103.

Special Provisions

Sec. 132. Abatement for voluntary payment of taxes, not exceeding 10%; notice to be posted. R. S. c. 14, § 65. 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 posted by the treasurer in one or more public places in his town, within 7 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 10% of his tax; and all taxes not so paid shall be collected by the collector or his deputy under the other provisions of sections 68 to 155, inclusive.

Sec. 133. Prepayment of taxes; interest paid thereon. 1933, c. 202. Towns at any properly called meeting may authorize their collectors or treasurers to accept prepayment of taxes not yet due or assessed and to pay thereon interest at not exceeding the rate of 8%. Any excess paid in over the amount finally assessed shall be repaid, with the interest due on the whole transaction, at the date that the tax finally assessed is due and payable.

Sec. 134. Collector or treasurer who is collector, may issue warrant to sheriff to collect taxes. R. S. c. 14, § 66. 1931, c. 225, § 11. The collector of taxes of any town or the treasurer of any town who is also a collector may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his town, directing him to distrain the person or property of any person not paying his taxes within 3 months after the date of the original commitment 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 collector or treasurer issuing the same in 30, 60, or 90 days.

*96 Me. 269; 113 Me. 446.

Sec. 135. May distrain before tax is due, to prevent loss. R. S. c. 14, § 67. When such collector or 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 named in the preceding section.

See §§ 86, 87, 88, 89; 113 Me. 446.

Sec. 136. Ten days' notice before distraining. R. S. c. 14, § 68. 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 or treasurer, stating the amount of tax due, and that it must be paid within 10 days from the time of leaving such summons, with 20c 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.

96 Me. 270; 113 Me. 446.

Sec. 137. Affidavit of person posting notices of land sales, evidence. R. S. c. 14, § 69. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable, or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within 6 months.

Sec. 138. Owners of estate taken for default of others may recover its value; determination of value. R. S. c. 14, § 70. When the estate of an inhabitant of a town, who is not an assessor thereof, is levied upon and taken as mentioned in sections 51, 59, 60, 61, 72, 74, and 111, he may maintain an action against such town, and recover the full value of the estate so levied on, with interest at the rate of 20% 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. 139. Warrants returnable in 3 months, and may be renewed. R. S. c. 14, § 71. All warrants lawfully issued by a state or county treasurer shall be made

returnable in 3 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.

53 Me. 284.

Sale of Land for Taxes in Incorporated Places

Sec. 140. Sale of real estate for taxes; notices, how given; copy of notice to be lodged with clerk and recorded; certain irregularities will not vitiate sale; collector liable for certain irregularities; in case of absence or disability of collector, constable may conduct sale. R. S. c. 14, § 72. If any tax assessed on real estate, or on equitable interests assessed under the provisions of section 3, remains unpaid on the 1st Monday in February next after said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest, and all the charges, at 9 o'clock in the forenoon of said 1st Monday in February, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. In case of the absence or disability of the collector, the sale shall be made by some constable of the town who shall have the same powers as the collector in carrying out the provisions of sections 68 to 155, inclusive. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said 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, at least 6 weeks and not more than 7 weeks before such 1st Monday in February, 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 its identification certain and plain. In the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, 3 weeks successively; such publication to begin at least 6 weeks before said 1st Monday in February; if no newspaper is published in said county, said notices shall be published in like manner in the state paper; he shall, in the advertisements so published, state the name of the town, and if within 3 years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, interest, and charges are not paid on or before such 1st Monday in February, 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, on said 1st Monday in February, at 9 o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each 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, and by publication, as aforesaid. No irregularity, informality, or omission in giving the notices required by this section, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality, or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.

See § 94; 1 Me. 307; 12 Me. 378; *26 Me. 231; 30 Me. 229, 326; 32 Me. 69; 35 Me. 554; *58 Me. 532, 533; 63 Me. 381; 70 Me. 279; 73 Me. 382; 74 Me. 284; *84 Me. 190, 377; *89 Me. 337; 95 Me. 124; *106 Me. 175; 110 Me. 365; 135 Me. 46; 136 Me. 209, 341; 138 Me. 180, 202.

Sec. 141. Notice for posting, form of. R. S. c. 14, § 73. The notice for posting, or the advertisement, as the case may be, of the collector required by section 140 shall be in substance as follows:

Unpaid taxes on lands situated in the town of _____, in the county of _____, for the year _____ (N. B.). The name of the town was formerly _____, (to be stated in the case of change of name, as mentioned in the preceding section.) The following list of taxes on real estate of resident (or non-resident, as the case may be,) owners in the town of _____, for the year _____, committed to me for collection for said town, on the _____ day of _____, remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at _____, in said town, on the first Monday of February, 19____, at nine o'clock A. M. (N. B. Here follows the list, a short description of each parcel taken from the inventory, to be inserted in an additional column.)

C. D. Collector of taxes of the town of _____.

Sec. 142. Owners or occupants to have written notice of time and place of sale. R. S. c. 14, § 74. After the land is so advertised, and at least 10 days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or by registered mail with receipt demanded, 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. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least 10 days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed \$1, in addition to the sum paid the printer, if any.

*73 Me. 382; 84 Me. 190; *106 Me. 176; 113 Me. 446.

Sec. 143. Proceedings at sale; adjournment of sale; apportionment of costs. R. S. c. 14, § 75. 1943, c. 127. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, in the case of each person assessed, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the town clerk, 25c for the return required to be made to the town clerk, 50c for the town clerk for recording the same, and 67c for the deed thereof and certificate of acknowledg-

ment. 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 1 right, lot, or parcel of land assessed to the same person is so advertised and sold, said charge of \$3, the 25c for each copy lodged with the town clerk, the 25c for the return made to the town clerk, and the 50c for the town clerk for recording the same shall be divided equally among the several rights, lots, or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots, or parcels so advertised and sold; and the collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than 1 parcel is advertised and sold. The collector may, if necessary to complete the sales, adjourn the auction from day to day.

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; *61 Me. 209; 68 Me. 395; 71 Me. 236; 74 Me. 222; 84 Me. 190; *97 Me. 447; 134 Me. 285.

Sec. 144. Mortgagees of lands sold for taxes to be notified of sale by the purchaser; if not notified, have right of redemption for 3 months after receiving actual notice; lands assessed to former owners or to owners unknown to have right of redemption for 3 months after receiving actual notice of sale. R. S. c. 14, § 76. 1933, c. 205, § 1. When real estate is so sold for taxes, the collector shall, within 30 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. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as above provided, with 67c for the deed and certificate of acknowledgment, and all sums paid for internal revenue stamps affixed to such deed.

If there is an undischarged mortgage or mortgages duly recorded on the estate so sold for taxes, the purchaser at such sale shall notify the holder of record of each of such mortgages within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage or mortgages at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given and the real estate is sold for taxes and the deed delivered, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the land so sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest, and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April 1st of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of his real estate for taxes within said 2 years, he may, at any time within 3 months after he has had actual notice, redeem the land so sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest, and costs as above specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the treasurer shall give the owner, mortgagee, or party to whom the land is assessed or other person legally taxable therefor a certificate thereof, cancel the deed, and pay to the grantee on demand the amount so received from him. If the amounts, interest, and costs above specified are not paid to the treasurer within the time as above specified, he shall deliver to the grantee his deed upon the payment of the fees aforesaid for the deed and acknowledgment and 30c more for receiving and paying out the proceeds of the sale, but all tax deeds of land upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as above provided. For the fidelity of the treasurer in discharging his duties herein required, the town is responsible, and has a remedy on his bond in case of default.

84 Me. 190; 96 Me. 500; 134 Me. 285.

Sec. 145. Stamps affixed to deed, deemed a part of costs. R. S. c. 14, § 77. All sums paid by any collector of taxes, or treasurer, for internal revenue stamps to be affixed to any deed of real estate, or interest therein, sold for non-payment of a tax, shall be deemed a part of the costs and charges for making such sale.

Sec. 146. All taxes paid by purchaser at sale refunded on redemption. R. S. c. 14, § 78. The person interested in the estate, by the 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.

Sec. 147. Collector to make return of sale to town clerk, who is to record. R. S. c. 14, § 79. The collector making any sale of real estate for non-payment of taxes shall, within 30 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. The collector's return to the town clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of _____ for the year _____, to be advertised according to law by advertising in the _____ three weeks successively, the first publication being on the _____ day of _____, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of _____ for the year _____, to be advertised according to law by posting notice as required by law,

at the following places, six weeks before the day of sale, being public and conspicuous places in said town. I also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof, if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19 , at nine o'clock, A. M., being the time and place 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 schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes 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 the town treasurer's office, to be disposed of as the law requires.

SCHEDULE NO. 1

NON-RESIDENT OWNERS

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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SCHEDULE NO. 2

RESIDENT OWNERS

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this day
of , 19 .

C. D. Collector of taxes of the town of .

84 Me. 190; 95 Me. 124, 126; 134 Me. 285.

Sec. 148. Proprietors may redeem within 2 years; money to be received by treasurer, as property of purchaser. R. S. c. 14, §80. 1933, c. 205, § 2. Any person to whom the right by law belongs may, at any time within 2 years from the day of sale, redeem any real estate or interest of 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 and stamps, with interest on the whole at the rate of 8% a year from the date of the sale, 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 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. In default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

84 Me. 190; 134 Me. 285; 136 Me. 209.

Sec. 149. Deed to be delivered to purchaser, if not redeemed; penalty, if treasurer refuses to deliver deed. R. S. c. 14, § 81. If no person having legal authority to do so redeems the same within the time aforesaid by paying the full amount required by the provisions of sections 68 to 155, inclusive, 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 said purchaser, on demand, after said 2 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 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.

138 Me. 180.

Sec. 150. When non-resident may commence suit. R. S. c. 14, § 82. Any non-resident owner of real estate sold under the provisions of section 143, having paid the taxes, costs, charges, and interest as aforesaid, may, at any time within 1 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 superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than \$20.

See §§ 34, 102; 58 Me. 391, 395; 68 Me. 357.

Sec. 151. Treasurer's receipt is evidence of redemption. R. S. c. 14, § 83. 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.

Additional Provisions

Sec. 152. Estate may be bid off for town. R. S. c. 14, § 84. 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.

*61 Me. 551; 95 Me. 166.

Sec. 153. Purchaser to pay for land within 20 days after sale, or sale void. R. S. c. 14, § 85. If the purchaser of land sold for taxes under the provisions of section 143 fails to pay the collector within 20 days after the sale the amount bid by him, the sale shall be void, and the city or town in which such sale was made shall be deemed to be the purchaser of the land so sold, the same as if purchased by some one in behalf of the city or town under the provisions of the preceding section. If a city or town becomes a purchaser under the provisions of this section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the land included in said deed, and that the purchaser failed to pay the amount bid within 20 days after the sale; and the said deed shall confer upon said city or town the same rights and duties as if it had been the purchaser under the provisions of section 152.

Sec. 154. Owner may redeem; amount received to be paid to person entitled. R. S. c. 14, § 86. 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.

Sec. 155. In actions to test validity of sale of real estate for taxes, collector's or treasurer's deed, *prima facie* evidence; further proceedings. R. S. c. 14, § 87. 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, it shall be sufficient for the party claiming under it, in the 1st instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be *prima facie* evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in selling such real estate; and in all such actions involving the validity of sales made after the 26th day of April, 1895, the collector's return to the town clerk, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section 147, shall be *prima facie* evidence of all facts therein set forth.

See c. 90, § 13, re taxation in deorganized towns and plantations; 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; 84 Me. 379; 85 Me. 321; 89 Me. 337; 90 Me. 104.

CHAPTER 82.

PAUPER LAWS.

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| Sections 1-44 | Paupers, Their Settlement and Support. |
| Sections 45-46 | Burial of Honorably Discharged Soldiers and Sailors. |
| Section 47 | Regulation of Location of Children of Paupers for School Purposes. |

Paupers, Their Settlement and Support

Sec. 1. Settlements, how acquired. R. S. c. 33, § 1. 1933, c. 203, §§ 1, 2, 3. 1935, c. 186. Settlements subjecting towns to pay for the support of persons on account of their poverty or distress are acquired as follows:

I. (1933, c. 203, § 1) A married woman has the settlement of her husband, if he has any in the state; if he has not, she shall be deemed to have no settlement in the state. A woman over 21 years of age, having no husband, shall acquire a settlement in a town by having her home therein for 5 consecutive years, without receiving supplies as a pauper. When, in a suit between towns involving the settlement of a pauper, it appears that a marriage was procured to change it by the agency or collusion of the officers of either town, or of any person having charge of such pauper under authority of either town, the settlement is not affected by such marriage. No derivative settlement is acquired or