

MAINE STATE LEGISLATURE

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REVISED STATUTES

OF THE

STATE OF MAINE

1954

1957 CUMULATIVE SUPPLEMENT

ANNOTATED

IN FIVE VOLUMES

VOLUME 3

**Place in Pocket of Corresponding
Volume of Main Set**

THE MICHE COMPANY
CHARLOTTESVILLE, VIRGINIA
1957

office of an associate representative is 4 years. The jurisdiction of a regional planning commission may include all or part of a member county as determined by the commission. (1957, c. 405, § 1.)

Chapter 91.

General Provisions Relating to Towns.

Secs. 1-177. Repealed by Public Laws 1957, c. 405, § 2.

Cross reference.—For present law relating to municipalities, see c. 90-A.

Chapter 91-A.

Property Tax Laws.

Sections 1- 26. General Provisions Respecting Taxation.
 Sections 27- 47. Assessors and Assessment.
 Sections 48- 55. Abatement.
 Sections 56- 74. Tax Collector's Duties and Liabilities.
 Sections 75- 86. Delinquent Tax Collectors.
 Sections 87- 97. Collection of Taxes by Enforcement of Lien on Real Estate.
 Sections 98-106. Collection of Taxes by Distraint or Arrest.
 Sections 107-108. Collection of Taxes by Action of Debt.
 Sections 109-122. Collection of Taxes by Sale of Real Estate.

General Provisions Respecting Taxation.

Sec. 1. Definitions. — The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

- I.** The term "municipality" shall include cities, towns and plantations.
- II.** The term "place" shall include municipalities, townships and any other unorganized area.
- III.** The term "municipal officers" shall mean the mayor and aldermen of cities, the selectmen of towns and the assessors of plantations.
- IV.** The term "tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.
- V.** The term "mortgagee" shall be construed to include the heirs and assigns of the mortgagee.
- VI.** The terms "reside" or "resident" shall have reference to place of domicile.
- VII.** The term "estates" shall be construed to mean both real estate and personal property.
- VIII.** The term "property" shall be construed to mean both real estate and personal property.
- IX.** The term "person" may include a body corporate or an association.
- X.** The term "registered mail" shall be construed to include certified mail. (1955, c. 399, § 1. 1957, c. 271.)

Effect of amendment. — The 1957 amendment added subsection X.

Sec. 2. Poll tax.—A poll tax of \$3 shall be assessed upon every male resi-