

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1836.

AUGUSTA:
SMITH & ROBINSON,.....PRINTERS.

1836.

SIXTEENTH LEGISLATURE.

No. 5.

HOUSE.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT
HUNDRED AND THIRTY SIX.

AN ACT relative to the Collection of Taxes, and
Assessments made by County Commissioners.

SECTION 1. *Be it enacted by the Senate and
2 House of Representatives in Legislature as-
3 sembled,* That it shall be the duty of the State
4 Treasurer to cause that within three months
5 from the assessment by the Legislature, of any
6 tax upon any township or tract of land, not
7 taxable by the assessors of any town or plant-
8 ation, the said assessment shall have been pub-
9 lished three weeks successively in the newspa-
10 per of the printer to the State, and in some

11 newspaper printed in the county where such
12 land may lie, if such newspaper there be. And
13 said land shall be holden and encumbered to the
14 State for the payment of all such State Taxes,
15 and for the repayment of all such sums as the
16 State may have paid to discharge any taxes or
17 rates assessed by County Commissioners, to-
18 gether with the interest thereon for the term
19 and at the rate hereinafter specified.

SEC. 2. *Be it further enacted,* That when-
2 ever any tax or rate upon any such township
3 or tract shall have been duly assessed or or-
4 dered by County Commissioners, it shall be the
5 duty of the County Treasurer immediately to
6 notify the State Treasurer of the same, partic-
7 ularly specifying the tract assessed, and the
8 time and amount of such assessment. And if
9 it shall appear to the State Treasurer that the
10 tract so assessed by said Commissioners, is the
11 same tract on which any State Tax assessed
12 within four years next preceding the assess-
13 ment by said Commissioners, shall be due and
14 unpaid, it shall be the duty of the State Treas-
15 urer forthwith to give credit to said County
16 Treasurer for said sum, on the books of the

17 State Treasury and forward a certificate of the
18 same to the said County Treasurer. And the
19 State Treasurer, in his annual Report shall pre-
20 sent to the Legislature, a list of all such out-
21 standing credits, in order that suitable appro-
22 priations may be made for the payment thereof.
23 And the Governor, with advice of Council,
24 having drawn his warrant therefor, the State
25 Treasurer shall forthwith pay the same to the
26 said County Treasurer, and take his receipt for
27 the same. And the County Treasurer shall be
28 precluded from advertising or causing to be sold
29 such township or tract, for any tax, for which
30 he shall have received credit as aforesaid, on
31 the books of the Treasury of the State.

SEC. 3. *Be further enacted,* That the owner
2 or owners of any such township or tract of land,
3 which shall have been assessed by the Legisla-
4 ture, and advertised as aforesaid, by the State
5 Treasurer, may at any time within four years
6 from the passing the act of assessment redeem
7 the same, by paying into the State Treasury
8 the amount of all State Taxes, and also all the
9 amounts due thereon, which the State may have
10 paid or credited to the County Treasurer as

11 aforesaid, for any taxes or rates assessed on said
 12 land by the County Commissioners aforesaid,
 13 together with interest on said sums at the rate
 14 of per cent. per year; said interest to
 15 be computed on said State Tax from the expi-
 16 ration of one year from the date of the respect-
 17 ive Acts of assessments, and the interest on said
 18 sum or sums which may have been paid or cred-
 19 ited to said County Treasurer as aforesaid, to
 20 be computed from the respective dates of the
 21 Governor's warrants drawn as aforesaid for said
 22 payment or payments to said County Treas-
 23 urer.

SECT. 4. *Be it further enacted,* That if any
 2 State tax upon any township or tract aforesaid,
 3 which shall have been advertised as aforesaid,
 4 together with the interest required thereon as
 5 aforesaid, shall not have been paid into the State
 6 Treasury, for the space of four years next after
 7 the passing the act of assessment by the Legis-
 8 lature—or if any sum advanced to the County
 9 Treasurer or credited by the State as aforesaid,
 10 for the payment of any tax assessed by the Coun-
 11 ty Commissioners, upon such township or tract,

12 together with the interest required thereon as
13 aforesaid, shall not have been paid into said State
14 Treasury within four years from the giving of
15 credit to said County Treasurer on the State's
16 books as aforesaid, then in either such case said
17 township or tract shall be wholly forfeited and
18 vest in the State—free and quit from all claims
19 by any former owner or owners, and the same
20 shall be held and owned by the State by a title
21 which is here declared perfect and indefeasible.

SECT. 5. *Be it further enacted,* That this
2 Act shall take effect and operate only upon taxes
3 which may hereafter be assessed or ordered by
4 the State, or by County Commissioners.

SECT. 6. *Be it further enacted,* That all
2 Acts and parts of Acts, heretofore passed, so far
3 as they are inconsistent with the provisions of
4 this Act, be and the same are hereby repealed.

STATE OF MAINE.

**HOUSE OF REPRESENTATIVES, }
January 16, 1836. }**

This Bill, laid on the table by Mr. Steward of Anson, was read a first and second time and ordered to lie on the table and three hundred copies to be printed for the use of the members.

(Extract from Journal.)

JAMES L. CHILD, CLERK.