# MAINE STATE LEGISLATURE

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## DOCUMENTS

PRINTED BY ORDER OF

## THE LEGISLATURE,

OF THE

## STATE OF MAINE,

DURING ITS SESSION

A. D. 1837.

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

1837.

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### SEVENTEENTH LEGISLATURE.

No. 40.

HOUSE.

#### STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED

AND THIRTY-SEVEN.

AN ACT relative to the Collection of Taxes on Lands of non-resident Proprietors.

Section 1. Be it enacted by the Senate 2 and House of Representatives, in Legislature 3 assembled, That whenever any tax shall be 4 lawfully assessed upon any land belonging to any 5 non-resident proprietor, by the assessors of any 6 city, town, plantation, or territorial parish, and 7 duly committed to the proper collector, it shall 8 be the duty of such collector to advertise such 9 assessment six weeks successively, in the news-10 paper, published by the printer to the State, and 11 in some newspaper, published in the County

12 wherein such land is situated, if any such there be.

- Sect. 2. Be it further enacted, That such
- 2 advertisements shall describe all the non-resident
- 3 lots, with all the particulars relating thereto,
- 4 contained in the collector's tax-bills. The fee
- 5 allowed the collector for preparing and transmit-
- 6 ting said advertisements for publication shall be
- 7 a sum equal to the charge made by the printers
- 8 aforesaid for said six insertions in their paper or
- 9 papers. And this sum shall be a charge in favor
- 10 of the collector against the city, town, planta-
- 11 tion, or parish, where said land may be situated
  - SECT. 3. Be it further enacted, That each
  - 2 lot shall stand chargeable only for its equal pro-
  - 3 portion for the cost of advertising and printing,
  - 4 according to the whole number of lots advertised.
  - SECT. 4. Be it further enacted, That said
  - 2 land shall be held and encumbered to the city,
  - 3 town, plantation or parish, for said tax, cost and
  - 4 interest at the rate hereinafter named.
  - SECT. 5. Be it further enacted, That, at
  - 2 any time within four years from the last of said
  - 3 publications, the owner of any such lands may
  - 4 redeem the same, by paying to the treasurer of
  - 5 the city, town, plantation or parish, the amount

6 of the tax and cost aforesaid, with interest there-

7 on at the rate of twenty per cent. per annum, 8 reckoned from the time of said last publication.

SECT. 6. Be it further enacted, That unless

2 said land be redeemed, as above authorized, it

3 shall be wholly forfeited and vest in the city,

4 town, plantation or parish, by a title which is

5 hereby declared perfect and indefeasible, and

6 said city, town, plantation or parish may lease,

7 sell, or otherwise dispose of said land as they

8 may think best.

Sect. 7. Be it further enacted, That the 2 right of selling lands by collectors for the non-

3 payment of taxes is hereby rescinded; and all

4 Acts and parts of Acts, inconsistent with this

5 Act, are hereby repealed.

#### STATE OF MAINE.

House of Representatives, March 17, 1837.

This Bill having been read twice, was laid on the table, and three hundred copies ordered to be printed for the use of the Legislature.

(Extract from the Journal.)

Attest, CHARLES WATERHOUSE, Clerk.