

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1844.

AUGUSTA:
WM. R. SMITH & Co., PRINTERS.

1844.

TWENTY-FOURTH LEGISLATURE.

No. 39.]

[SENATE.

AN ACT ADDITIONAL

TO CHAPTER FOURTEEN OF

THE REVISED STATUTES.

[WM. R. SMITH & Co...Printers.]



STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
FORTY-FOUR.

AN ACT additional to fourteenth chapter of Revised
Statutes regulating the assessment and collection of
taxes on real estate.

*Be it enacted by the Senate and House of Represen-
2 tatives in Legislature assembled—as follows :*

3 SECTION 1. When no person shall appear to dis-
4 charge the taxes duly assessed on any real estate
5 owned by non-residents within nine months from the
6 date of the assessment, the collector shall make a true
7 copy of so much of the assessment as relates to the
8 taxes due on such real estate and certify the same to
9 the treasurer of the town; and all lands taxed to
10 owners unknown shall be deemed and taken to be
11 non-resident lands.

SEC. 2. The treasurer shall record the same in a
2 book to be kept for that purpose, and advertise in the
3 newspaper published by the printer to the State, the
4 names of the owners, if known by him, with the sum
5 of the taxes on their lands respectively; and, if the
6 owner be not known by him, he shall publish the

7 taxes on the several rights, numbers of lots, or divi-
8 sions, with such short description, as he can conve-
9 niently give.

SEC. 3. The treasurer shall cause the advertise-
2 ments aforesaid to be published, three weeks succes-
3 sively, within three months from the time the collector
4 shall have certified to him, the deficiencies as afore-
5 said, and shall also lodge with the town clerks where
6 said lands lie, a copy of said advertisement; whose
7 duty it shall be to record the same in the book of
8 records kept by said clerk.

SEC. 4. Any person may discharge said taxes with-
2 in two years from the date of the assessment, by pay-
3 ing to the treasurer the taxes, with interest, at the rate
4 of twenty per cent. per annum from the date of the
5 advertisement together with costs of advertising,
6 which costs shall be ascertained by adding fifty per
7 cent. to the sums paid the printer, and, if more than
8 one parcel be advertised, by dividing the amount by
9 the number of lots or parcels advertised.

SEC. 5. If any taxes on non-resident lands shall
2 remain unpaid for the term of two years from the
3 date of the assessment, the treasurer shall publish
4 notice of the same in the public newspaper of the
5 printer to the State, therein stating the amount of
6 taxes which have remained due and unpaid for the
7 space of two years, and the date of the assessment
8 thereof, and that the land will be forfeited to the town,
9 unless payment of said taxes, interest and costs as

10 aforesaid be made within three years from the date of
11 the assessment.

SEC. 6. Any person may discharge said taxes, after
2 notice given, as mentioned in the fifth section of this
3 act, and before the expiration of the three years
4 therein named, by paying, as provided in section
5 fourth of this act, with the addition of one dollar on
6 each separate lot or parcel, for the notice last men-
7 tioned.

SEC. 7. For all taxes hereafter legally assessed on
2 real estate, belonging to resident proprietors, a lien is
3 hereby created, and shall continue in full force, until
4 the payment thereof; and if any such tax shall remain
5 unpaid for the term of nine months from the date of
6 the assessment, the collector of taxes may advertise
7 the same by posting up notices in two or more public
8 places within the town where such lands lie, six weeks
9 before the day of sale, designating the name of the
10 owner, if known, with the right, lot and range, the
11 number of acres, as near as may be, with the amount
12 of tax unpaid and due, with such other short descrip-
13 tion as may be necessary to render the description
14 certain and plain; and shall likewise lodge with the
15 town clerk, an attested copy of such notice, to be by
16 him recorded in the said clerk's book of records,
17 which record shall be open to the inspection of all
18 persons interested. And it shall be the duty of said
19 clerk to furnish to any person desiring the same, an

20 attested copy of such record, on receiving payment
21 or tender of payment, of a reasonable sum therefor.

SEC. 8. When no person shall appear to discharge
2 the taxes duly assessed on any real estate of resident
3 owners or proprietors, with cost of advertising the
4 same, on or before the time of sale, the collector shall
5 proceed to sell at public auction, to the highest bidder,
6 so much of the real estate aforesaid, as may be ne-
7 cessary to pay the tax then due, with three dollars for
8 advertising and selling the same, and twenty five cents
9 more for each copy required to be lodged with the
10 town clerk, and if more than one right, lot or parcel
11 of land is so advertised and sold, the sum of three dol-
12 lars shall be divided equally among the several lots or
13 parcels advertised and sold at any one time, and the
14 said collector shall be entitled to receive in addition,
15 fifty cents on each parcel of real estate so advertised
16 and sold, when more than one parcel is advertised
17 and sold.

SEC. 9. Whenever any real estate shall be sold for
2 taxes as in section eight of this act, the collector of
3 taxes shall, within four days from and after the day of
4 sale, lodge with the treasurer of the town in which the
5 real estate lies, a certificate under oath, designating
6 the quantity of land sold, the name of the owner or
7 owners of each parcel, and the name of the purchaser
8 or purchasers ; what part of the amount on each was
9 tax, and what was cost and charges ;—and shall also

10 lodge with the treasurer aforesaid, within the time
11 aforesaid, a deed of such parcel sold, running to the
12 purchasers. And the collector shall be allowed and
13 paid by the treasurer, to be repaid by the person re-
14 deeming, or by the purchaser, on delivery of the deed,
15 the sum of fifty cents for each deed.

SEC. 10. Any person to whom the right by law be-
2 longs, may, at any time, within the space of two years
3 from the date of the collector's certificate required to
4 be lodged with the town treasurer as in section nine,
5 redeem any real estate of resident proprietors sold for
6 taxes, on paying into the town treasury, for the pur-
7 chaser the full amount certified to be due as in the
8 foregoing section, both taxes and costs, including that
9 allowed for the deed or deeds, together with interest on
10 the whole at the rate of twenty per cent. per annum,
11 from the date of said certificate, which sums shall be
12 received and held by said treasurer, as the property
13 of the purchaser aforesaid, and the said treasurer shall
14 be holden to pay the same to the said purchaser, to
15 his heirs or assigns, on demand: and if not paid when
16 demanded the purchaser shall have the right to sue
17 for and recover the same in any court of competent
18 jurisdiction, with cost and interest at the rate of twen-
19 ty per cent. from and after demand is made as afore-
20 said: the sureties of the treasurer to be liable to pay
21 the same, on the failure of said treasurer to pay: and
22 in default of payment by either the said treasurer or
23 his sureties, then the town is to be holden to pay the

24 same, with cost and interest as aforesaid. And in
25 case no person having legal authority so to do, shall
26 redeem the same, within the time aforesaid, by paying
27 the full amount required by this act, then the said
28 treasurer shall deliver to the purchaser, the deed or
29 deeds so lodged with him by the collector ; and if the
30 treasurer shall wilfully refuse to deliver any such deed
31 to such purchaser on demand, after the expiration of
32 the said term of two years and forfeiture of the land as
33 aforesaid, he shall forfeit and pay to and for the use
34 of the said purchaser, the full and just value of the
35 property so to be conveyed, to be recovered in an ac-
36 tion of debt in any court of competent jurisdiction,
37 with cost and interest as in other cases : the sureties
38 of the said treasurer are to be holden to make good
39 the payment here required, in default of payment by
40 the principal ; and on the failure of payment by both,
41 the treasurer and his sureties, then the town where
42 the said real estate lies shall be liable.

SEC. 11. For all taxes legally assessed on any real
2 estate owned by non-residents—a lien is hereby cre-
3 ated upon all timber and grass growing or standing
4 upon such lands. And all logs and hay cut upon such
5 lands shall be liable to be taken and sold by the col-
6 lector of taxes for the town where such lands lie, suf-
7 ficient to pay all taxes due on such lands, and all legal
8 costs and charges. And the collector shall be entitled
9 to the same fees and the same proceedings shall be
10 had, as is provided in section sixty one, sixty six, and

11 sixty seven of chapter fourteen of the Revised Stat-
12 utes.

SEC. 12. The assessors of town, for the time being,
2 on application, may make such reasonable abatements
3 as they think proper.

SEC. 13. That all acts and parts of acts inconsis-
2 ent with the provisions of this act, are hereby repealed.

SEC. 14. This act shall be in force from and after
2 its approval by the governor.

STATE OF MAINE.

IN SENATE, February 24, 1844.

ORDERED, That 300 copies of the foregoing Bill, be printed for the use of the Legislature.

JERE HASKELL, *Secretary.*