

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1845.

AUGUSTA:

WM. T. JOHNSON, PRINTER TO THE STATE.

1845.

TWENTY-FIFTH LEGISLATURE.

No. 19.]

[HOUSE.

STATE OF MAINE.

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

AN ADDITIONAL ACT regulating the collection of
taxes on real estate in incorporated places.

*Be it enacted by the Senate and House of Represent-
2 atives 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 within six months from the date of assessment, the
6 collector shall within months from said date of
7 assessment, make and certify to the treasurer of the
8 town, a true copy of so much of the assessment as
9 relates to the taxes due on such real estate.

SEC. 2. The treasurer shall record the same in a
2 book to be kept for that purpose, and shall within
3 three months from the date thereof, post a copy of the
4 same in some convenient and conspicuous place in
5 the town where said real estate lies, with the names
6 of the owners if known by him, and the sum of the

7 taxes on their lands respectively ; and if the owners
8 are unknown by him, then with such short description
9 of said real estate as he can conveniently give, and
10 advertise the same three weeks successively in such
11 newspaper printed in the county where said real es-
12 tate lies, or, if there be no newspaper printed in said
13 county, then in such newspaper printed in an adjoin-
14 ing county, as the county commissioners for the county
15 in which said real estate lies, shall from time to time
16 designate. And if the owners are non-residents or
17 unknown by him, he shall also advertise the same in
18 like manner in the newspaper published by the printer
19 for the State.

SEC. 3. Where the name of the place in which such
2 lands lie, shall have been altered by any act or law, or
3 the place itself shall have been annexed to another
4 town within three years next preceding such adver-
5 tisement, he shall express not only the present name
6 but that by which it was last known.

SEC. 4. Any person may discharge said taxes within
2 three years from the date of the assessment, by paying
3 to the treasurer the taxes, with interest at the rate of
4 twenty five per cent. per annum from the date of the
5 assessment, together with costs of advertising, which
6 costs shall be ascertained by adding fifty per cent. to
7 the sums paid the printer, and, if more than one par-
8 cel be advertised, by dividing the amount by the num-
9 ber of lots or parcels advertised.

SEC. 5. All real estate shall be held liable to the

2 town for the payment of all taxes legally assessed
3 thereon, together with the interest and costs.

SEC. 6. If any taxes, on any real estate as afore-
2 said, shall not have been paid to the treasurer of the
3 town, within three years next following the date of
4 the assessment, such real estate shall be wholly for-
5 feited, and the title thereof shall vest in the town, free
6 and quit from all claim by any former owner ; and the
7 same shall be held and owned by the town, by a title
8 which is hereby declared to be perfect and indefeasi-
9 ble ; and such town may, at an annual meeting, by
10 vote, release lands so forfeited, or any part thereof, to
11 the former owner, on his paying to the town all the
12 taxes aforesaid thereon, with interest and costs, or so
13 much thereof, as the town may deem just and reason-
14 able.

SEC. 7. It shall be the duty of the treasurer of the
2 town aforesaid, to leave with the register of deeds for
3 the county or district in which such land lies, within
4 thirty days from the time of any forfeiture, a certificate
5 which shall be substantially as follows :

6 I, ———, treasurer of the town of ———, hereby
7 certify, that ——— was assessed, in the year ———, as
8 the property of ——— ———, in the sum of ———, by the
9 assessors of said town, and the same remains unpaid ;
10 and, the term of five years having elapsed since the
11 date of the assessment, the title of the same has vested
12 in the town aforesaid, free from all claims of any
13 former owners.

14 Given under my hand, at —, this — day of
15 —, 18—.

16

A. B., Treasurer.

SEC. 8. If any sum of money shall be assessed,
2 which was not granted and voted for a legal object,
3 with other moneys legally granted and voted to be
4 raised, the assessment shall not thereby be rendered
5 void; nor shall any error, mistake or omission, by the
6 assessors, collector, or treasurer, render the assess-
7 ment void; but any person paying any tax, which was
8 not raised for a legal object, may bring his action
9 against the town, in the district court in the county,
10 in which such town may lie, and shall be entitled to
11 recover the sum he was assessed for such illegal
12 object, with twenty five per cent. interest, and costs;
13 and he may bring his action against the town for any
14 damages he may have sustained by reason of the mis-
15 takes, errors or omissions of the officers aforesaid,
16 and shall be entitled to recover the damages he may
17 have actually sustained.

SEC. 9. The treasurer's receipt, or certificate of
2 payment, of a sufficient sum to redeem any lands,
3 taxed as aforesaid, shall be legal evidence of such
4 payment and redemption.

SEC. 10. "An act additional to the fourteenth chap-
2 ter of the Revised Statutes, regulating the collection
3 of taxes on real estate in incorporated places," passed
4 March 22, 1844, and so much of said fourteenth
5 chapter as is inconsistent with the provisions of this

6 act, and all acts and parts of acts inconsistent with
7 the provisions of this act are hereby repealed.

SEC. 11. This act shall take effect and be in force
2 from and after the tenth day of March, A. D. 1845.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 21, 1845. }

Laid on the table, and 350 copies ordered to be printed for the use of the legislature.

SAMUEL BELCHER, *Clerk.*