

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1848.

Augusta:

WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1849.

TWENTY-EIGHTH LEGISLATURE.

No. 34.

HOUSE.

STATE OF MAINE.

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

AN ACT relative to the collection of state taxes and
assessments made by county commissioners on lands in
unincorporated places.

*Be it enacted by the Senate and House of Representa-
tives in Legislature assembled, as follows :*

SECTION 1. Whenever any rate or tax shall be im-
2 posed or assessed by the county commissioners on
3 any township or tract of land not taxable by the
4 assessors of any town or organized plantation,
5 whether such assessment be for the purpose of de-
6 fraying the ordinary county expenses, or for making
7 or keeping in repair highways through or within the

8 limits of such township or tract, it shall be the duty
9 of the county treasurer to cause the said assessment
10 to be published in the newspaper of the printer to the
11 state three weeks successively, the last publication to
12 be within three months from the day on which such
13 assessment was made.

SEC. 2. Whenever any rate or tax on any such
2 township or tract of land as is mentioned in the pre-
3 ceding section, shall have been assessed by the legis-
4 lature for state purposes, it shall be the duty of the
5 state treasurer immediately to notify the treasurer of
6 the county in which the land is situated, of the same,
7 specifying the tract assessed and the time and amount
8 of such assessment; and such county treasurer shall
9 cause said assessment to be published in the same
10 manner as is provided in case of assessments of a tax
11 by the county commissioners.

SEC. 3. It shall be the duty of said county treas-
2 urer forthwith to give credit to the state treasurer for
3 the amount of such assessment on the books of the
4 county treasury and forward a certificate of the same
5 to the state treasurer—and the sum shall be deducted
6 from any moneys due or afterwards becoming due
7 such county unless otherwise paid into the treasury.

SEC. 4. The land taxed as aforesaid shall be held
2 liable to the county for the payment of all such county
3 taxes, and for the repayment of all such sums as the
4 county may have paid to discharge any tax or rates
5 assessed or imposed by the legislature, together with
6 the interest thereon for the term and at the rate here-
7 inafter specified.

SEC. 5. The owner of any such township or tract
2 of land assessed as aforesaid by the county commis-
3 sioners or the legislature, and advertised as aforesaid
4 by the county treasurer, may at any time within four
5 years from the time of publishing said assessment,
6 redeem the same by paying into the treasury of the
7 county in which the land is situated, the amount of
8 all county taxes, and all the amounts due thereon,
9 which the county may have paid or credited to the
10 state treasurer for any taxes imposed upon said land
11 by the legislature, together with interest on said sums
12 at the rate of twenty per cent. per year, said interest
13 to be computed on said county tax from the expira-
14 tion of one year from the date of the respective
15 assessments by the county commissioners, and the
16 interest on said sums which may have been paid or

17 credited to the state treasurer, to be computed from
18 the time that the same became due to the state trea-
19 sury by the respective acts of assessment.

SEC. 6. If any county tax upon any township or
2 tract aforesaid, which shall have been advertised in
3 the manner prescribed in the first section, together
4 with the interest thereon as above required, shall not
5 have been paid into the county treasury for the space
6 of four years next following the time of publishing
7 the respective assessments as aforesaid, or if any sum
8 paid or credited to the state treasurer as aforesaid,
9 for the payment of any tax imposed by the legislature
10 upon such township or tract, together with the inte-
11 rest required thereon, shall not have been paid into
12 the county treasury within four years from the time
13 that the same became due to the state treasury by the
14 respective acts of assessment, then, in either such
15 case, said township or tract shall be forfeited and the
16 title thereof shall vest in the county in which said
17 land is situated, free and quiet from all claims by any
18 former owner, and the same shall be held and owned
19 by the said county by a title which is hereby declared
20 to be perfect and indefeasible.

SEC. 7. In any trial at law or in equity, involving
2 the validity of the title of the county to any land for-
3 feited for nonpayment of taxes, it shall be sufficient for
4 the county to produce the assessment, signed by the
5 county commissioners, or a copy of the act of the
6 legislature imposing the same, and prove that notice
7 of such assessment was advertised by the treasurer,
8 as provided in section first of this act.

SEC. 8. The affidavit of any county treasurer as to
2 the publication required by this act, may be used in
3 evidence in any trial at law or in equity to prove the
4 fact of notice, provided such affidavit made on a copy
5 of the original advertisement, shall be filed in the
6 registry of the county or district where the land lies,
7 within six months from its date.

SEC. 9. If any taxes provided for in this act shall
2 not have been paid before the time the interest on the
3 same is to be computed, as mentioned in the fifth
4 section of this act, any person may advance said taxes
5 by paying the tax and interest, and thereupon be enti-
6 tled to the certificate hereinafter provided for.

SEC. 10. When any person not the owner of said
2 lands, shall advance the taxes and charges, he shall
3 be entitled to a certificate from the county treasurer,

4 to whom said tax was advanced, which certificate
5 shall state the amount advanced, distinguishing be-
6 tween principal and interest, the tract or land on
7 which it is paid, as described in the assessment, the
8 name of the person making the advancement, and
9 said certificate shall also state that the holder of the
10 same shall be entitled, in case the owners redeem the
11 land, to all moneys paid on said tract, or in failure of
12 such redemption to a deed of the forfeited premises,
13 as hereinafter provided—and it shall be the duty of
14 the treasurer to make a record of said certificate.

SEC. 11. Whenever any taxes shall be advanced
2 as provided in the tenth section of this act, the owner
3 or owners of the land taxed or assessed, may redeem
4 the same as provided in the fifth section of this act,
5 and all moneys paid for such redemption, shall belong
6 to the holder of the certificate issued to the person who
7 advanced said taxes—and the county shall be liable
8 for the payment of such money to the holder of said
9 certificate as for so much money deposited in their
10 treasury for his use, after a demand by such holder
11 for the same and an offer to surrender said certificate.

SEC. 12. When no owner or owners shall appear
2 to discharge the taxes assessed on lands in unincor-

3 porated places, as provided in the fifth section of this
4 act, in case the taxes have been advanced to the
5 county by any person or persons, such forfeiture shall
6 be for the use and benefit of the holder of the certifi-
7 cate issued to the person who advanced said taxes.
8 And the county treasurer for the time being, shall be,
9 and hereby is authorized to make and execute in the
10 name and behalf of the inhabitants of the county, a
11 deed of quitclaim of all the claim, interest and title,
12 to such forfeited lands to the holder of said certifi-
13 cate when thereto requested, and shall deliver him
14 said deed upon the surrender of said certificate.

SEC. 13. All laws now in force in relation to the
2 collection of taxes on lands in unincorporated places,
3 shall be and remain in force, for all the purposes of
4 collecting any taxes which may have been or shall be
5 assessed prior to the time when this act shall take
6 effect.

SEC. 14. Article first of chapter fourteenth of
2 the revised statutes, and all acts and parts of acts in-
3 consistent with the provisions of this act, are hereby
4 repealed—and this act shall take effect from and after
5 January first, one thousand eight hundred and forty-
6 nine.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, August 2, 1848.

ORDERED, That 350 copies of the foregoing Bill (reported from the committee on state lands and state roads) be printed for the use of the Legislature.

SAMUEL BELCHER, *Clerk.*