

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1849.



Augusta:

WM. T. JOHNSON;.....PRINTER TO THE STATE.

1850.

TWENTY-NINTH LEGISLATURE.

No. 35.]

[HOUSE.

STATE OF MAINE.

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

AN ACT additional for the assessment and collection of
taxes in unincorporated places.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. When any part or proportion of any
2 state or county tax shall be laid on any plantation not
3 organized, the treasurer of the state may issue his
4 precept to some justice of the peace dwelling near to
5 such plantation requiring him forthwith to grant his
6 warrant directed to some principal inhabitant of such
7 plantation, requiring him to notify and warn the in-

8 habitants of such plantation qualified to vote for gov-
9 ernor, to meet at such time and place, within the
10 same, as in such warrant shall be specified, in order
11 to choose needful officers for the purposes hereinafter
12 mentioned; and such principal inhabitant is hereby
13 obliged to observe and obey the warrant that he shall
14 receive from such justice, on the penalty of forfeiting
15 and paying the whole sum that shall be ordered to be
16 levied on such plantation, to be recovered by action
17 of debt by said treasurer, in any court of record
18 within this state proper to try the same. And such
19 principal inhabitant shall make return of the justice's
20 warrant to the justice who issued it, with his doings
21 thereon, and the doings of the plantation in conse-
22 quence of it, within the time limited in such warrant;
23 and the justice shall thereupon certify such doings to
24 the state treasurer. And such of said inhabitants as
25 shall then assemble, shall have power, and they are
26 hereby required to choose a moderator and clerk, as
27 also assessors and collectors for assessing and collect-
28 ing such plantation's proportion of such state and
29 county tax, as shall be ordered to be assessed, to be
30 duly paid, when collected by such collectors, to the
31 state or county treasurers respectively: and such

32 clerk, assessors and collectors shall be under oath, to
33 be administered by the moderator of such meeting, or
34 a justice of the peace, for the faithful discharge of
35 their respective duties, and shall have the same allow-
36 ance from such plantations as such officers are en-
37 titled to by law in towns.

SEC. 2. It shall be the duty of the state treasurer
2 to cause within three months from the assessment by
3 the legislature, of any tax upon any township or tract
4 of land not taxable by the assessors of any town or
5 plantation, the said assessment to be published three
6 weeks successively in the newspaper of the printer to
7 the state, and in some newspaper printed in the
8 county where such land may lie, if such paper there
9 be. And said land shall be holden to the state for the
10 payment of such state tax and for the payment of
11 such sums as may be certified by the county treasurer
12 as having been assessed by the commissioners of their
13 respective counties for ordinary purposes, together
14 with the interest thereon for the sum and at the rate
15 hereinafter specified.

SEC. 3. Whenever any tax upon any such town-
2 ship or tract shall have been duly assessed or ordered
3 by the county commissioners for ordinary county ex-

4 penses, it shall be the duty of the county treasurer
5 immediately to notify the state treasurer of the same,
6 particularly specifying the tract assessed, and the time
7 and amount of such assessment. Whenever the state
8 treasurer shall not deem it expedient to issue his
9 warrant for the organization of any plantation thus
10 assessed, it shall be his duty to give credit to said
11 county treasurer for the amount of such assessment
12 when paid, together with all interest received thereon
13 on the books of the state treasurer, and forward a
14 certificate of the sums thus paid on the first Monday
15 of January, annually, to said county treasurer.

SEC. 4. The owner or owners of any such town-
2 ship or tract of land which shall have been assessed
3 by the legislature and advertised as aforesaid by the
4 state treasurer, may at any time within two years from
5 the assessment redeem the same by paying into the
6 state treasury the amount of all state taxes and also all
7 the amounts due thereon for any taxes assessed on
8 said land by the county commissioners as aforesaid, to-
9 gether with interest on said sums at the rate of twenty
10 per cent. per year, said interest to be computed from
11 and after the expiration of one year from the date of
12 the assessment.

SEC. 5. At the expiration of one year after advertisement by the state treasurer, contemplated in the second section of this act, the state shall hold the land thus advertised in the same manner as a mortgagee after taking possession for the purpose of foreclosure, and may give permits on said tracts to cut timber and grass to an amount sufficient to discharge the taxes thereon with all intervening interest and charges; and in case the taxes on any tract shall not be discharged within said two years the county treasurer may discharge the tax due the state thereon, and the state treasurer shall thereafter execute and deliver his deed to said county treasurer, and a deed thus executed by the state treasurer shall forever bar all previous claims; and all proceedings in assessing and advertising said land shall be taken and deemed to be according to the provisions of law.

SEC. 6. If any tax upon any township or tract aforesaid which shall have been advertised as aforesaid, together with the interest required thereon as aforesaid, shall not have been paid into the state treasury for the space of two years next after the assessment thereof, said township or tract shall be wholly forfeited and vest in the state free and quit from all claims by

8 any former owner or owners and the same shall be
9 held and owned by the state by a title which is hereby
10 declared perfect and indefeasible.

SEC. 7. From and after the passage of this act the
2 county commissioners for the several counties in this
3 state shall assess upon all unincorporated townships
4 or parts of unincorporated townships in their respect-
5 ive counties, a sum of money sufficient to keep the
6 county roads, now laid out and opened, or such other
7 county roads as may be laid out and opened over such
8 unincorporated townships in said county, in good re-
9 pair, so that the same may be safe and convenient for
10 travelers, horses, wagons, and other vehicles.

SEC. 8. Said county commissioners shall make said
2 assessment on or before the fifteenth day of May in
3 each year, and shall publish a notice of the whole
4 amount so assessed, specifying the amount assessed
5 on such township or part of township, and the road
6 on which such assessment is to be expended, in some
7 newspaper published in such county, if any there be,
8 and in the newspaper published by the printer to the
9 state, as soon as may be after such assessment shall
10 have been made. And it shall be the duty of the
11 county commissioners and they are hereby authorized

12 to appoint suitable agents to expend in labor and ma-
13 terials said assessment or assessments in such propor-
14 tions on the tract or tracts, specified in the notice
15 aforesaid, and in such manner as shall best effect the
16 purposes of this act; and on failure of payment of
17 such sum or sums, as shall have been assessed on said
18 lands, the county treasurers in the several counties
19 shall cause an attested copy of said assessment to
20 be published in said paper or papers, three months
21 before the time of sale, together with a notice that so
22 much of said lands will be sold at public sale to the
23 highest bidder, at such time as they shall designate,
24 as will satisfy said assessments and incidental charges;
25 *provided however*, that any sale made as aforesaid
26 shall be subject to any lien the state may have for
27 taxes on the same.

SEC. 9. The owners of lands sold in pursuance of
2 the foregoing section, or their lawful agents, shall have
3 the right to redeem said lands by paying to the pur-
4 chasers thereof the sums for which said lands were
5 sold, together with twenty per cent. interest on said
6 sums from the time of sale, *provided* that such pay-
7 ment shall be made within two years from the time of
8 said sale.

SEC. 10. All taxes assessed the present year shall
2 be collected according to the provisions of this act,
3 without reference to the month in which said assess-
4 ment was made.

SEC. 11. All acts and parts of acts heretofore
2 passed, so far as they are inconsistent with the pro-
3 visions of this act, be and the same are hereby re-
4 pealed.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, August 6, 1849.

ORDERED, That 350 copies of the foregoing Bill, be printed for
the use of the Legislature.

E. W. FLAGG, *Clerk.*