

MAINE STATE LEGISLATURE

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Sixty-Fifth Legislature.

HOUSE.

No. 263.

STATE OF MAINE.

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

AN ACT relating to the Assessment and Collection of
Taxes.

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

Poll Taxes.

SECTION 1. A poll tax shall be assessed upon every
2 male inhabitant of the state above the age of twenty-one
3 years, whether a citizen of the United States, or an alien,
4 in the place where he is an inhabitant on the first day of
5 each April, unless exempted therefrom by this chapter.
6 No person shall be considered an inhabitant of a place on
7 account of residing there as a student in a literary institu-
8 tion. The whole poll tax assessed in one year upon a

9 person for town, county and state purposes, except high-
10 way taxes separately assessed, shall not exceed three
11 dollars.

Property Taxes.

SECT. 2. All real property within the state, all per-
2 sonal property of inhabitants of the state, and all personal
3 property hereinafter specified of persons not inhabitants of
4 the state, is subject to taxation as hereinafter provided.

SECT. 3. Real property, for the purposes of taxation,
2 except as provided in section five includes all lands in the
3 state and all buildings erected on or affixed to the same,
4 and all townships and tracts of land, the fee of which has
5 passed from the state since the year eighteen hundred and
6 fifty, and all interest in timber upon public lands derived
7 by permits granted by the Commonwealth of Massachu-
8 setts; interest and improvements in land, the fee of which
9 is in the state; and interest by contract or otherwise in
10 land exempt from taxation.

SECT. 4. The buildings of every railroad corporation
2 or association, whether within or without the located right
3 of way, and its lands and fixtures outside of its located
4 right of way, are subject to taxation by the cities and
5 towns in which the same are situated, as other property is
6 taxed therein, and shall be regarded as non-resident land.

SECT. 5. Personal property for purposes of taxation
2 includes goods, chattels, moneys, and effects, whereso-
3 ever they are; all vessels at home or abroad; obligations
4 for money or other property; money at interest, and
5 debts due the persons to be taxed more than they are
6 indebted; public stocks and securities; shares in moneyed
7 and other corporations within or without the state, except

8 as otherwise provided by law ; annuities payable to the
9 person to be taxed, when the capital of such annuities is
10 not taxed in this state ; and all other property not taxable
11 as real estate.

Exemptions.

SECT. 6. The following property and polls are exempt
2 from taxation :

I. Property of the United States and of this State.

II. All property which by the articles of separation is
5 exempt from taxation ; the personal property of all liter-
6 ary and scientific institutions ; the real and personal
7 property of all benevolent and charitable institutions in-
8 corporated by the State ; the real estate of all literary and
9 scientific institutions occupied by them for their own pur-
10 poses, or by any officer thereof as a residence. Corpora-
11 tions whose property or funds in excess of their ordinary
12 expenses are held for the relief of the sick, the poor, or
13 the distressed, or of widows and orphans, or to bury the
14 dead, are benevolent and charitable corporations within
15 the meaning of this specification, without regard to the
16 sources from which such funds are derived, or to limita-
17 tions in the classes of persons for whose benefit they are
18 applied, except that so much of the real estate of such
19 corporations as is not occupied by them for their own pur-
20 poses, shall be taxed in the municipality in which it is
21 situated. And any college in this State, authorized under
22 its charter to confer the degree of Bachelor of Arts or of
23 Bachelor of Science, and having real estate liable to taxa-
24 tion, shall, on the payment of such tax and proof of the
25 same to the satisfaction of the governor and council be

26 reimbursed from the state treasury to the amount of the
27 tax so paid; provided, however, the aggregate amount so
28 reimbursed to any college in any one year shall not exceed
29 fifteen hundred dollars; and provided, further, that this
30 claim for such reimbursement shall not apply to real estate
31 hereafter bought by any such college.

III. The household furniture of each person, not ex-
33 ceeding two hundred dollars to any one family, his wearing
34 apparel, farming utensils, mechanics' tools necessary for
35 his business, and musical instruments not exceeding in
36 value fifteen dollars to one family. And in addition
37 thereto the beds, bedding and kitchen utensils requisite
38 for each family and a library not exceeding one hundred
39 dollars in value.

IV. Houses of religious worship, including vestries,
41 and the pews and furniture within the same, except for
42 parochial purposes; tombs and rights of burial; family
43 burying grounds as described in section seven of chapter
44 fifteen Revised Statutes; public cemeteries as provided in
45 section eleven of chapter fifty-five Revised Statutes; and
46 property held by a religious society as a parsonage, not
47 exceeding six thousand dollars in value, and from which
48 no rent is received. But all other property of any relig-
49 ious society, both real and personal, is liable to taxation
50 the same as others' property.

V. Mules, horses, neat cattle, swine and sheep less than
52 six months old.

VI. Hay, grain and potatoes, orchard products and
54 wool owned by and in possession of the producer.

VII. The polls and estates of Indians; and the polls of
56 persons under guardianship.

VIII. The polls and estates of persons who by reason
58 of age, infirmity or poverty are in the judgment of the
59 assessors unable to contribute toward the public charges.

IX. The polls and estates of inhabitants of islands on
61 which there are no highways, may be exempted from the
62 highway tax at the discretion of the town to which they
63 belong.

X. The aqueducts, pipes, and conduits of any corpora-
65 tion, supplying a town with water, are exempt from taxa-
66 tion, when such town takes water therefrom for the
67 extinguishment of fires, without charge. But this exemp-
68 tion does not include therein, the capital stock of such
69 corporation, any reservoir or grounds occupied for the
70 same, or any property, real or personal, owned by such
71 company or corporation, other than as hereinabove enum-
72 erated.

XI. Whenever a landholder, having, prior to March
74 thirty, eighteen hundred and eighty-two planted or set
75 apart for the growth and production of forest trees any
76 cleared land or lands from which the primitive forest had
77 been removed, successfully cultivates the same for three
78 years, the trees being not less in numbers than two thou-
79 sand on each acre and well distributed over the same,
80 then, on application of the owner or occupant thereof to
81 the assessors of the town in which such land is situated,
82 the same shall be exempt from taxation for twenty years
83 after said application, *provided*, that said applicant at the
84 same time files with said assessors a correct plan of such
85 land with a description of its location, and a statement of
86 all the facts in relation to the growth and cultivation of
87 said incipient forest; *provided further*, that such grove or

88 plantation of trees is during that period kept alive and in
89 a thriving condition.

XII. Mines of gold, silver, or of the baser metals, when
91 opened and in process of development, are exempt from
92 taxation for ten years from the time of such opening.
93 But this exemption does not affect the taxation of the lands
94 or the surface improvements of the same, at the same
95 rate of valuation as similar lands and buildings in the
96 vicinity.

Dogs.

SECT. 7. Town assessors shall include in the tax lists
2 of their town all dogs owned by or in possession of any
3 inhabitant on the first day of each April, setting the num-
4 ber and sex thereof opposite the names of the respective
5 owners or persons in whose possession the same are found,
6 and shall assess on all dogs over four months old an
7 annual license fee of one dollar for each male, and two
8 dollars for each female dog, to be collected of such owner,
9 or person in possession, in the same manner as state,
10 county and town taxes are collected.

SECT. 8. If any such license fee remains unpaid ten
2 days after it has been demanded of the person liable, by
3 the collector of taxes, said collector shall issue his war-
4 rant directed to any constable of his town commanding
5 him forthwith to destroy the dog for which such license
6 fee was assessed. Any constable receiving such warrant
7 from the collector of taxes of his town shall immediately
8 execute the same by shooting, or by destroying such
9 dog in some other convenient and expeditious man-
10 ner.

SECT. 9. Treasurers of towns shall keep a separate
2 account of all moneys received for such licenses, and of

3 all sums paid out therefrom. Every person suffering loss or
4 damage by reason of the worrying, maiming or killing of
5 fowls or domestic animals by a dog not his own, or in his
6 possession, may within ten days after he knows of such
7 loss or damage, present his claim therefor in writing to
8 the municipal officers of the town wherein such loss or
9 damage happens; and upon satisfactory sworn evidence
10 of the nature and extent thereof, that the claimant has
11 used due diligence to discover the owner of said dog and
12 has not been able to do so, or that the owner of said dog
13 is not financially responsible to the amount of such dam-
14 age, they shall approve such portion of said claim as they
15 deem just, and shall lodge it with the treasurer who shall
16 register it, and annually on the first day of March, pay the
17 amounts so approved in full, if the gross amount received
18 by the town within the year preceding for such licenses
19 shall be sufficient for that purpose; otherwise he shall
20 apply such amount *pro rata* in full discharge of such
21 claims. If any portion of said license fees shall remain
22 unexpended as aforesaid at the end of the municipal
23 year, it shall be added to the funds of the town for general
24 purposes.

SECT. 10. The provisions of sections eight, nine and
2 and ten shall not be construed as affecting item IV of sec-
3 tion fifty-nine of chapter three, nor section one of chapter
4 thirty, Revised Statutes.

Real Estate.

SECT. 11. Taxes on real estate shall be assessed in the
2 town where the estate lies, to the owner or person in pos-
3 session thereof on the first day of each April. In cases of

4 mortgaged real estate, the mortgagor, for taxation, shall
5 be deemed the owner, until the mortgagee takes posses-
6 sion, after which the mortgagee shall be deemed the owner.

Wood, Bark and Timber under Contract.

SECT. 12. Whenever the owner of real estate notifies
2 the assessors that any part of the wood, bark and timber
3 standing thereon has been sold by contract in writing, and
4 exhibits to them proper evidence, they shall assess such
5 wood, bark and timber to the purchaser.

SECT. 13. A lien is created on such wood, bark and
2 timber, for the payment of such taxes; and may be enforced
3 by the collector by a sale thereof when cut, as provided in
4 section two hundred.

SECT. 14. When a tenant paying rent for real estate is
2 taxed therefor, he may retain out of his rent the taxes paid
3 by him; unless there is an agreement to the contrary.

Personal Property, Where Taxable.

SECT. 15. All personal property within or without the
2 state, except in cases enumerated in the following section,
3 shall be assessed to the owner in the town where he is an
4 inhabitant on the first day of each April.

SECT. 16. The excepted cases referred to in the pre-
2 ceding section are the following:

I. All personal property employed in trade, in the
4 erection of buildings or vessels, or in the mechanic arts,
5 shall be taxed in the town where so employed on the first
6 day of each April; *provided*, that the owner, his servant,
7 sub-contractor or agent, so employing it, occupies any
8 store, shop, mill, wharf, landing place or ship yard for

9 the purpose of such employment in the town where such
10 property is on said day.

II. All forest products in transit from the forests and
12 floating in the streams or waters of the state or lying on
13 the banks or shores thereof, when not at the place where
14 they are to be manufactured or employed, are taxable to
15 the owner in the town where he resides, unless previously
16 taxed under section twelve. *Provided*, That all lumber,
17 logs, timber, lath, pickets, shingles, posts, cord-wood,
18 tan bark, poles for electric wires, or railroad ties, that
19 may be piled or left in any yard, railroad reserve, or in
20 any shed, shall not be deemed in transit, but shall be
21 assessed to the owner thereof in the town where the
22 same may be situated on the first day of April, unless
23 taxed under section twelve.

III. Personal property which, on the first day of each
25 April is within the State, and owned by persons residing
26 out of the State, or by persons unknown; except vessels
27 built, in process of construction, or undergoing repairs,
28 and hides and the leather, the product thereof, when it
29 appears that the hides were sent into the State to be
30 tanned, and to be carried out of the State when tanned;
31 shall be taxed to the person having the same in possession,
32 or to the person owning or occupying any store, shop,
33 mill, wharf, landing, ship yard or other place therein
34 where said property is on said day, and a lien is created
35 on said property in behalf of such person, which he may
36 enforce for the re-payment of all sums by him lawfully
37 paid in discharge of the tax. A lien is also created upon
38 the property for the payment of the tax, which may be
39 enforced, by the constable or collector to whom the tax is

40 committed, by a sale of the property, as provided in sec-
41 tions one hundred forty-nine, one hundred fifty-six and
42 one hundred fifty-seven. If any person pays more than
43 his proportionate part of such tax, or if his own goods or
44 property are applied to the payment and discharge of the
45 whole tax, he may recover of the owner such owner's
46 proper share thereof. Persons engaged in the tanning of
47 leather in the State, shall on or before the first day of
48 each April, furnish to the assessors of the town where
49 they are carrying on said business, a full account, on oath,
50 of all hides and leather on hand received by them from
51 without the State, and all hides and leather on hand from
52 beasts slaughtered in the State, which last named hides
53 and leather shall be taxed in the town where they were
54 tanned.

IV. Machinery employed in any branch of manufacture,
56 goods manufactured or unmanufactured, and real estate
57 belonging to any corporation, except when otherwise
58 expressly provided, shall be assessed to such corporation
59 in the town or place where they are situated or employed;
60 and in assessing stockholders for their shares in any such
61 corporation, their proportional part of the value of such
62 machinery, goods and real estate, shall be deducted from
63 the value of such shares.

V. All mules, horses, neat cattle, sheep and swine not
65 exempt shall be taxed in the town where they are kept on
66 the first day of each April, to the owner, or person who
67 has them in possession at that time. All such animals,
68 which are in any other town, than that in which the owner
69 or possessor resides, for pasturing or any other temporary
70 purpose on said first day of April, shall be taxed to such

71 owner or possessor in the town where he resides ; and all
72 such animals, which are out of the state, or in any unin-
73 corporated place in the state on said first day of April,
74 but owned by, or in charge and possession of any person
75 residing in any town, shall be taxed to such owner or pos-
76 sessor in the town where he resides. If a town line so
77 divides a farm that the dwelling-house is in one town,
78 and the barn or out-buildings or any part of them is in
79 another, such animals kept for the use of said farm, shall
80 be taxed in the town where the house is.

VI. Personal property belonging to minors under
82 guardianship, shall be assessed to the guardian in the
83 place where he is an inhabitant. The personal property
84 of all other persons under guardianship, shall be assessed
85 to the guardian in the town where the ward is an inhabitant.

VII. Personal property held in trust by an executor,
87 administrator or trustee, the income of which is to be
88 paid to any other person, shall be assessed to such execu-
89 tor, administrator or trustee, in the place where the person
90 to whom the income is payable, as aforesaid, is an inhabi-
91 tant. But if the person to whom the income is payable,
92 as aforesaid, resides out of the state, such personal prop-
93 erty shall be assessed to such executor, administrator or
94 trustee, in the place where he resides.

VIII. Personal property placed in the hands of any
96 corporation as an accumulating fund for the future bene-
97 fit of heirs or other persons, shall be assessed to the
98 person for whose benefit it is accumulating, if within
99 the state, otherwise, to the person so placing it, or his
100 executors or administrators, until a trustee is appointed
101 to take charge of it or its income, and then to such
102 trustee.

IX. The personal property of deceased persons,
104 in the hands of their executors or administrators not dis-
105 tributed, shall be assessed to the executors or adminis-
106 trators in the town where the deceased last dwelt, until
107 they give notice to the assessors, that said property has
108 been distributed and paid to the persons entitled to re-
109 ceive it. If the deceased at the time of his death did not
110 reside in the state, such property shall be assessed in
111 the town in which such executors or administrators live.

X. Personal property held by religious societies shall
113 be assessed to the treasurer thereof in the town where
114 they usually hold their meetings.

XI. Personal property in another state or country on
116 the first day of each April, and legally taxed there.

XII. Any person who shall bring into this state a
118 stock of goods, wares or merchandise, after the first
119 day of April, and shall lease, hire or occupy any store,
120 shop or room, for the sale thereof, and shall continue such
121 sale in such town or city for a space of time less than one
122 year, shall pay to the treasurer of such town or city for
123 the use of such town or city, as license for such sale, a
124 sum equal to the percentage of the last preceding taxation
125 in such town or city, to be assessed upon such stock of goods,
126 wares and merchandise, according to the average quality
127 of such goods, wares and merchandise so kept for sale.
128 If such stock of goods, wares, or merchandise, remain
129 in such town or city on or after the first day of April
130 following, thus being liable to ordinary taxation, such
131 an amount of license, as hereinbefore provided, shall be
132 refunded by the treasurer, at the time of the payment of
133 the ordinary taxes on said goods, wares and merchant

134 dise. Any person knowing such goods, wares and
135 merchandise for sale, as hereinbefore provided, shall,
136 upon request of the assessors, render to them a true
137 statement of the average quantity and value of such
138 goods, wares and merchandise kept for sale in the man-
139 ner and for the time hereinbefore mentioned. Refusal
140 to comply with the foregoing provisions of this paragraph
141 shall be punished by fine of not less than five dollars and
142 not more than twenty dollars, for each and every day
143 such goods, wares or merchandise are exposed for sale.

SECT. 17. The stock of toll bridges shall be taxed as
2 personal property, to the owners thereof, in the towns
3 where they reside, except stock owned by persons residing
4 out of the State, which shall be taxed in the town where
5 the bridge is located, and where such bridge is in two
6 towns, one-half of such stock so owned by persons resid-
7 ing out of the State shall be assessed and taxed in each
8 town.

SECT. 18. Stock in any local corporation, chartered
2 for the purpose of supplying towns with water, gas, electric
3 lights or power, held by any person unknown or out of
4 the State, shall be taxed in the town where such corpora-
5 tion is located or transacts its ordinary business, as pro-
6 vided for the taxation of bank stock, in section thirty-one.

SECT. 19. The powers of assessors, collectors and treas-
2 urers, and the liens on the stock, shall be the same as pro-
3 vided in sections thirty-one, thirty-two, thirty-four and
4 thirty-five, and the duties therein imposed on cashiers, shall
5 be performed by the treasurers of such corporations.

SECT. 20. When the clerk of a corporation holding
2 property liable to be taxed, fails to comply with section

3 thirty, chapter forty-six, Revised Statutes, whether the
4 corporation was chartered before or since the separation of
5 Maine from Massachusetts, such property for the purposes
6 of taxation, shall be deemed corporate property, liable to
7 be taxed to the corporation, although its stock has been
8 divided into shares and distributed among any number of
9 stockholders.

SECT. 21. Such property, both real and personal, is
2 taxable for state, county, city, town, school district, and
3 parochial taxes, to be assessed and collected in the same
4 manner and with the same effect as upon similar taxable
5 property owned by individuals. If the corporation has the
6 right to receive tol's, such right or franchise may be taken
7 and sold on warrant of distress for payment of such taxes,
8 as such property is taken and sold on execution.

SECT. 22. Blood animals, brought into the state and
2 kept for improvement of the breed, shall not be taxed at a
3 higher rate than stock of the same quality and kind bred
4 in the state.

SECT. 23. When an insurance or other incorporated
2 company is required by law to invest its capital stock or
3 any part thereof in the stock of a bank, or other corpora-
4 tion in the state, for the security of the public, such invest-
5 ments shall not be liable to taxation except to the stock-
6 holders of the company so investing as making a part of
7 the value of their shares in the capital stock of said company.

SECT. 24. When the capital stock of any insurance
2 company incorporated in the State, is taxed at its full
3 value, the securities and pledges held by said company to
4 the amount of said stock, are exempt from taxation; but
5 if the pledge or security consists of real estate in a town

6 other than that where the stockholder resides, it shall be
7 taxed where it lies, and the stock shall be exempt to the
8 amount for which it is assessed.

SECT. 25. When personal property is mortgaged or
2 pledged, it shall for purposes of taxation, be deemed the
3 property of the party who has it in possession, and it may
4 be distrained for the tax thereon. Money or personal
5 property loaned or passed into the hands or possession of
6 another by any person residing in the state, secured by an
7 absolute deed of real estate, shall be taxed to the grantee
8 as in case of a mortgage although the land is taxed to the
9 grantor or other person in possession.

SECT. 26. The undivided real estate of a deceased per-
2 son may be assessed to his heirs or devisees without
3 designating any of them by name until they give notice to
4 the assessors of the division of the estate, and the names
5 of the several heirs or devisees; and until such notice is
6 given, each heir or devisee shall be liable for the whole of
7 such tax, and may recover of the other heirs or devisees
8 their portions thereof when paid by him; and in an action
9 for that purpose, the undivided shares of such heirs or
10 devisees in the estate, upon which such tax has been paid,
11 may be attached on mesne process, or taken on execution
12 issued on a judgment recovered in an action therefor. Or
13 such real estate may be assessed to the executor or ad-
14 ministrator of the deceased, and such assessment shall be
15 collected of him the same as taxes assessed against him in
16 his private capacity, and it shall be a charge against the
17 estate and shall be allowed by the judge of probate; but
18 when such executor or administrator notifies the assessors
19 that he has no funds of the estate to pay such taxes, and

20 gives them the names of the heirs, and the proportions
21 of their interests in the estate to the best of his knowl-
22 edge the estate shall no longer be assessed to him.

SECT. 27. Partners in business, whether residing in the
2 same or different towns, may be jointly taxed, under their
3 partnership name, in the town where their business is
4 carried on, for all personal property enumerated in para-
5 graph one of section sixteen, employed in such business ;
6 and if they have places of business in two or more towns,
7 they shall be taxed in each town for the portion of prop-
8 erty employed therein ; except that if any portion of such
9 property is placed, deposited or situated in a town other
10 than where their place of business is, under the circum-
11 stances specified in said paragraph, and paragraph two of
12 said section, they shall be taxed therefor in such other
13 town ; and in such cases they shall be jointly and severally
14 liable for such tax.

SECT. 28. All real estate, and such as is usually called
2 real, but is made personal by statute, may be taxed to the
3 tenant in possession, or to the owner, whether living in
4 the State or not, in the town where it is ; and when a
5 state, county or town tax is assessed on lands owned or
6 claimed to be owned, in common, or in severalty, any
7 person may furnish the collector, or treasurer, to whom
8 the tax is to be paid, an accurate description of his part
9 of the land, in severalty, or his interest, in common, and
10 pay his proportion of such tax ; and thereupon his land
11 or interest shall be free of all lien created by such tax.

SECT. 29. When assessors continue to assess real estate
2 to the person to whom it was last assessed, such assessment
3 is valid, although the ownership or occupancy has changed,

4 unless previous notice is given of such change, and of
5 the name of the person to whom it has been transferred or
6 surrendered ; and a tenant in common, or joint tenant, may
7 be considered sole owner for the purpose of taxation, unless
8 he notifies the assessors what his interest is.

SECT. 30. The buildings, lands and other property of
2 manufacturing, mining and smelting corporations, made
3 personal by their charters, and not exempt from taxation,
4 and all stock used in factories, shall be taxed to the cor-
5 poration, or to the persons having possession of their
6 property or stock, in the town or place where the corpora-
7 tions are established, or the stock is manufactured ; and
8 their shall be a lien for one year on such property and
9 stock for payment of such tax, and it may be sold for
10 payment thereof, as in other cases ; and shares of the cap-
11 ital stock of such corporations shall not be taxed to their
12 owners.

SECT. 31. All real property in the state owned by any
2 bank incorporated by this state, or by any national bank or
3 banking association, shall be taxed in the place where the
4 property is situated, to said bank or banking association,
5 for state, county and municipal taxes, according to its
6 value, like other real estate ; but the stock of such banks
7 shall be taxed to the owners thereof where they reside, if
8 known to be residents of the state ; but taxation of shares
9 in such banks shall not be at a greater rate than is assessed
10 upon other moneyed capital in the hands of citizens.

SECT. 32. Stock of any bank or other corporation held
2 by persons out of the state, or unknown, which has not
3 been certified according to section thirty of chapter forty-
4 six, of the Revised Statutes, in any town in the state, and

5 is not there assessed; and the stock of any bank or other
6 corporation appearing by the books thereof to be held by
7 persons residing out of the state, or whose residence is
8 unknown to the assessors, shall be assessed in the town
9 where such bank or other corporation is located, or tran-
10 sacts its ordinary business; and such town has a lien on
11 such stock and all dividends thereon, from the date of
12 such assessment, until such tax and all costs and expenses
13 arising in the collection thereof are paid. No assignment,
14 sale, transfer or attachment passes any property in such
15 stock unless the vendee first pays such tax and cost;
16 cashiers of banks and clerks of other corporations shall
17 return to the assessors of the town where such bank or
18 other corporation is located or transacts its business, all
19 the stock in such bank or other corporation not returned
20 to the assessors of other towns, according to said section
21 thirty, of chapter forty-six, Revised Statutes; and such
22 returns shall be made at the time and in the manner pre-
23 scribed therein, and shall be the basis of taxation of such
24 property.

SECT. 33. The cashier or other officer of each bank or
2 other corporation, shall exhibit on demand, to the assessors
3 of any town all the books of such bank or other corpora-
4 tion that contain any record of the stock of such bank or
5 other corporation or any dividend, declared or paid
6 thereon, and if requested, shall deliver to them a true and
7 certified copy, of so much of said record as they require.
8 Should any cashier or other officer neglect or refuse to
9 perform the duties required by this and the preceding
10 section, the assessors may doom such bank or other cor-
11 poration in such sum as they deem reasonable, and the

12 assessment shall bind the bank or other corporation and
13 the tax thereon shall not be abated, and for such neglect
14 or refusal, such cashier or other officer forfeits five hun-
15 dred dollars to be recovered in an action of debt, half to
16 the prosecutor and half to the state.

SECT. 34. When returns of stock in banks and national
2 banking associations and other corporations are made
3 according to the preceding section, or section thirty of
4 chapter forty-six, Revised Statutes, if it is found by the
5 assessors of any town receiving such returns that the
6 holders of such stock do not reside in such town, they
7 shall within fifteen days return the names of such stock-
8 holders, with the amount of stock held by them to the
9 assessors of the town where such stockholders reside, if
10 their residence is known, and within the state; and if not,
11 such return shall be made to the assessors of the town
12 where the bank, national banking association or other
13 corporation is located, and shall be subject to section
14 thirty-one of this chapter.

SECT. 35. The collector of a town, to whom has been
2 committed a tax upon the stock of any bank, shall, within
3 thirty days after the bills of assessment are delivered to
4 him, cause a written notice to be delivered to the cashier
5 or president thereof, stating the description of stock taxed,
6 to whom assessed, if stated in the bills, and the tax thereon.
7 No dividend shall be paid on such stock after such notice
8 until the tax and all cost thereon are paid. The cashier
9 may pay such tax, and payment shall constitute a charge
10 in offset against any dividend thereon. Should such tax
11 remain unpaid for ninety days after such notice, the col-
12 lector may sell such stock in the manner specified in sec-

13 tions one hundred and sixty and one hundred and sixty-
14 one. For the purpose of collecting taxes on bank stock,
15 collectors may act in any town.

SECT. 36. Any town treasurer, or his successor in office,
2 may maintain an action on the case against any bank, and
3 recover therein the tax assessed if unpaid, and the lawful
4 charges upon any share thereof, if any dividend thereon
5 has been paid after such tax was assessed; but judgment
6 shall not be rendered in such action for a larger sum in
7 damages than the dividend thus paid, and all such taxes
8 and charges may be recovered in one suit, if said treasurer
9 so elect.

SECT. 37. When any assessors, after completing the
2 assessment of a tax, discover that they have by mistake
3 omitted any polls or estate liable to be assessed, they may,
4 during their term of office, by a supplement to the invoice
5 and valuation, and the list of assessments, assess such
6 polls and estate their proportion of such tax according to
7 the principles on which the assessment was made, certify-
8 ing that they were omitted by mistake, And if any
9 assessors after completing the assessment of a tax, discover
10 that they have by mistake, assessed any real or personal
11 estate to the wrong person or corporation, they may during
12 their term of office correct such error by abating the tax
13 so assessed to such person or corporation thus wrongfully
14 taxed and by assessing such estate to the person or cor-
15 poration owing or occupying the same. Such supple-
16 mental assessments shall be committed to the collector
17 with a certificate under the hands of the assessors, stating
18 that they were omitted by mistake, and that the powers
19 in their previous warrant, naming the date of it, are

20 extended thereto; and the collector has the same power,
21 and is under the same obligations to collect them, as if
22 they had been contained in the original list; and all
23 assessments shall be valid, notwithstanding that by such
24 supplement the whole amount exceeds the sum to be
25 assessed by more than five per cent or alters the propor-
26 tion of tax allowed by law to be assessed on the polls.

SECT. 38. Except in parishes and societies where differ-
2 ent provision is made, all taxes shall be assessed according
3 according to the provisions of this act; and the assessors
4 shall assess on the taxable polls such part of the whole sum
5 to be raised as they deem expedient. The same rule shall
6 residue of in the assessment of highway taxes; and the
7 be observed such taxes shall be assessed on the estates
8 according to their value.

SECT. 39. Assessors of towns, plantations, school dis-
2 tricts, parishes and religious societies, are not responsible
3 for the assessment of any tax, which they are by law re-
4 quired to assess; but the liability shall rest solely with the
5 corporations for whose benefit the tax was assessed, and the
6 assessors shall be responsible only for their own personal
7 faithfulness and integrity.

SECT. 40. All state taxes hereafter assessed shall be
2 collected by the collector or constables of the several cities,
3 towns and plantations, and paid by them to the treasurers
4 of their respective cities, towns and plantations, as other
5 taxes are paid. Said treasurers shall pay such taxes to the
6 treasurer of state.

SECT. 41. All county taxes hereafter assessed shall be
2 collected by the collectors, or constables, of the several
3 cities, towns and plantations, and paid by them to the

4 treasurers of their respective cities, towns and plantations,
5 as other taxes are paid. Said treasurers shall pay such
6 taxes to the county treasurers of their respective counties.

SECT. 42. When a state tax is ordered by the legisla-
2 ture, the treasurer of state shall forthwith send his warrants
3 directed to municipal officers of each town or other place,
4 requiring them to assess upon the polls and estates of each,
5 its proportion of such state tax for the current year; and
6 shall in like manner send like warrants for the state tax
7 for the succeeding year, forthwith upon the expiration of
8 one year from the time such tax is so ordered. The tax
9 for each year shall be separately ordered and apportioned;
10 and the amount of such proportion shall be stated in the
11 warrants.

SECT. 43. The treasurer, in his warrant, shall require
2 said officers to make a fair list of their assessments, set-
3 ting forth in distinct columns against each person's name,
4 how much he is assessed for polls, how much for real
5 estate, and how much for personal estate, distinguishing
6 any sum assessed to such person as guardian, or for any
7 estate in his possession as executor, administrator or
8 trustee; to insert in such list the number of acres of land
9 assessed to each non-resident proprietor, and the value at
10 which they have estimated them; to commit such list,
11 when completed and signed by a majority of them, to the
12 collector or constables of such town or other place, with
13 their warrants in due form, requiring them to collect and
14 pay the same to the treasurer of such town or other place,
15 at such times as the legislature, in the act authorizing
16 such tax, directed them to be paid; and to return a certifi-
17 cate of the names of such officers and the amount so

18 committed to each, two months at least before the time at
19 which they are required to pay in such tax.

State Taxation of Railroads.

SECT. 44. Every steam railroad company, incorporated
2 under the laws of the state, or doing business therein,
3 shall annually, between the first and fifteenth days of
4 April, return to the secretary of state under oath of its
5 treasurer, the amount of the capital stock of the corpora-
6 tion, the number and par value of the shares, and a com-
7 plete list of its shareholders, with their places of residence
8 and the number of shares belonging to each on said first
9 day of April. The returns shall also contain a statement
10 of the whole length of its line, the length of its line within
11 the state, and the assessed value in each town of its stations
12 and other property taxed by municipalities.

SECT. 45. Every corporation, person or association,
2 operating any such railroad in the state, shall pay to the
3 the treasurer of state, for the state, an annual excise tax,
4 for the privilege of exercising its franchises in the state,
5 which, with the tax provided for in sections four and
6 forty-six, is in place of all taxes upon such railroad, its
7 property and stock. There shall be apportioned and paid
8 by the state from the taxes received under this and the
9 following section, to the several cities and towns, in which
10 on the first day of April in each year, is held railroad
11 stock exempted from other taxation, an amount equal to
12 one per cent on the value of such stock on that day, as
13 determined by the state assessors; *provided, however*, that
14 the total amount thus apportioned on account of any rail-
15 road shall not exceed the sum received by the state as tax

16 on account of such railroad ; and *provided further*, that
17 there shall not be apportioned on account of any railroad
18 and its several parts, if any, operated by lease or other-
19 wise, a greater part of the whole tax received from such
20 railroad and its several parts, than the proportion which
21 the amount of capital stock of such railroad and its
22 several parts owned in this state bears to the whole
23 amount of the capital stock of said railroad and its several
24 parts.

SECT. 46. The amount of the annual excise tax shall
2 be ascertained as follows : The amount of the gross trans-
3 portation receipts as returned to the railroad commission-
4 ers for the year ending on the thirtieth day of June pre-
5 ceding the levying of such tax, shall be divided by the
6 number of miles of railroad operated, to ascertain the
7 average gross receipts per mile, and the tax shall be
8 assessed on such receipts as follows : On the first thousand
9 dollars per mile of such receipts, or a fractional part
10 thereof, the tax shall be at the rate of five dollars per
11 mile, per thousand dollars of such receipts ; on the second
12 thousand dollars per mile of such receipts, the tax shall be
13 ten dollars per mile ; on the third thousand dollars of
14 such receipts, the tax shall be twenty dollars per mile ;
15 on the fourth thousand dollars per mile of such receipts,
16 the tax shall be thirty dollars per mile, and so on for each
17 additional one thousand dollars per mile of such receipts,
18 the tax shall be increased ten dollars per mile for each
19 such one thousand dollars receipts, provided that the tax
20 shall in no event exceed sixty dollars per mile on any one
21 thousand dollars per mile of such receipts ; on fractions
22 of a thousand dollars per mile, the tax shall be at the rate

23 of last entire thousand dollars per mile. When a rail-
24 road lies partly within and partly without the state, or is
25 operated as a part of a line or system extending beyond
26 the state, the tax shall be equal to the same proportion of
27 the gross receipts in the state, as herein provided, and its
28 amount shall be determined as follows: The gross trans-
29 portation receipts of such railroad, line or system, as the
30 case may be, over its whole extent, within and without
31 the state, shall be divided by the total number of miles
32 operated, to obtain the average gross receipts per mile,
33 and the tax shall be the tax per one mile on the several
34 thousands of dollars of such receipts, as hereinbefore pro-
35 vided, multiplied by the number of miles operated within
36 the state.

SECT. 47. In addition to all other taxes now provided
2 by law, every corporation operating a railroad shall pay to
3 the state treasurer such a sum as shall be its *pro rata* part
4 of the amount of the salary and expenses of the railroad
5 commissioners and of their clerk, to be determined as pro-
6 vided in the foregoing section for computing the annual
7 excise tax on steam railroads.

SECT. 48. The state assessors, on or before the first day
2 of each April, shall determine the amount of such taxes and
3 report the same to the treasurer of state, who shall forth-
4 with give notice thereof to the corporation, person or asso-
5 ciation, upon which the taxes are levied.

SECT. 49. Said taxes shall be payable, one-half on the
2 first day of July next after the levy is made, and the other
3 half on the first day of October following. If any party
4 fails to pay the taxes as hereinbefore required, the treas-
5 urer of state may proceed to collect the same, with interest,

6 at the rate of ten per cent a year, by action of debt, in the
7 name of the State. Said taxes shall be a lien on the rail-
8 road operated, and take precedence of all other liens and
9 incumbrances.

SECT. 50. Any corporation, person or association ag-
2 grieved by the action of the state assessors in determining
3 the taxes through error or mistake in calculating the
4 same, may apply for abatement of any such excessive
5 taxes within the year for which such taxes are assessed,
6 and if, upon re-hearing and re-examination, the taxes
7 appear to be excessive through such error or mistake, the
8 state assessors may thereupon abate such excess, and the
9 amount so abated shall be deducted from any tax due and
10 unpaid, upon the railroad upon which the excessive tax
11 was assessed; or, if there is no such unpaid tax, the gov-
12 ernor shall draw his warrant for the abatement, to be paid
13 from any money in the treasury not otherwise appropriated.

SECT. 51. If the returns required by law, in relation to
2 railroads, are found insufficient to furnish the basis upon
3 which the taxes are to be levied, the state assessors shall
4 require such additional facts in the returns as may be
5 found necessary; and, until such returns are so required,
6 or, in default of such returns when required, the state
7 assessors shall act upon the best information that they
8 may obtain. The state assessors shall have access
9 to the books of railroad companies, to ascertain if the
10 required returns are correctly made; and any railroad
11 corporation, association, or person operating any railroad
12 in the state, which refuses or neglects to make the returns
13 required by law, or to exhibit to the state assessors its books
14 for the purposes aforesaid, or makes returns which the

15 president, clerk, treasurer, or other person certifying to
16 such returns knows to be false, forfeits not less than one
17 thousand, nor more than ten thousand dollars, to be re-
18 covered by indictment, or by an action of debt in any
19 county in which the railroad operated extends.

Street Railways.

SECT. 52. Street railroad corporations and associations
2 are subject to the eight preceding sections, and to section
3 four, except that the tax shall be ascertained as follows :
4 When the gross average receipts per mile do not exceed
5 one thousand dollars, the tax shall be equal to one-half of
6 one per cent per thousand per mile on the gross transpor-
7 tation receipts ; and for each thousand dollars additional
8 average gross receipts per mile, or fractional part thereof,
9 the rate shall be increased one-half of one per cent, pro-
10 vided that the rate shall in no event exceed two and one-
11 half per cent. When such tax is paid, the treasurer of
12 state shall credit to each town such proportion of the tax
13 of each company as the number of shares in said company
14 owned in said town bears to the whole number of said
15 company's shares, the remainder to be retained for the
16 State.

Taxation of Sleeping Cars.

SECT. 53. Every joint-stock association, company or
2 corporation, incorporated under the laws of any other
3 state and conveying to, from and through this state or
4 any part thereof, passengers and travelers in palace cars,
5 drawing-room cars, parlor cars, sleeping cars or chair
6 cars, on contract with any railroad company, or the
7 manager, lessee, agent or receiver thereof, shall be held

8 and deemed to be a sleeping car company. Every such
9 sleeping car company doing business in this state shall
10 annually, between the first day of April and the first day
11 of June, report to the state assessors, under oath of an
12 officer or agent of such corporation, the gross amount of
13 all its receipts within or without the state for fares earned
14 or business done by such company within this state for
15 the year then next preceding the said first day of April;
16 and in computing such gross receipts the same shall be in
17 the proportion that the distance travelled in this state
18 bears to the whole distance paid for. At the time of
19 making such report, such company shall pay into the
20 treasury of the state the sum of two dollars on every one
21 hundred dollars of such gross receipts. Every sleeping
22 car company failing or refusing, for more than thirty days
23 after the first of June, to render an accurate account of
24 such gross receipts, as above provided, and to pay the
25 required tax thereon, forfeits twenty-five dollars for each
26 additional day such report and payment shall be delayed,
27 to be recovered in the name of the state of Maine, at the
28 instance of the state treasurer, in any court of competent
29 jurisdiction, and the attorney general shall conduct such
30 suit; and such sleeping car company so failing or refusing
31 shall be prohibited from carrying on such business until
32 such payment is made. All railroad companies in this
33 state, or the persons managing or operating the same, are
34 prohibited from hauling any cars of any sleeping car com-
35 pany while so in default, and for each violation of this
36 prohibition shall be liable to pay to the State of Maine the
37 sum of one hundred dollars, to be recovered in the proper
38 action instituted by the attorney general in the name of
39 the state, at the request of the state treasurer.

Telegraph Companies.

SECT. 54. Every telegraph corporation, company, or
2 person doing business within the state shall annually pay
3 into the state treasury a tax of three per cent on the value
4 of any telegraph line owned by said corporation, company
5 or person within the state, including all poles, wires, insula-
6 tors, office furniture, batteries and instruments, whether
7 owned or leased.

SECT. 55. Every such corporation, company or person
2 shall annually, on or before the fifteenth day of April,
3 return to the state assessors, under oath of its superinten-
4 dent, the amount and value of all the property enumerated
5 in the preceding section, owned or leased by it within the
6 limits aforesaid, with the names and residences of all
7 shareholders in the state, and the number of shares owned
8 by each on the first day of April annually, together with
9 the number of shares owned by non-residents, and the
10 state assessors shall determine said values and assess said
11 tax thereon by the first day of May annually. Said state
12 assessors shall thereupon certify said assessment to the
13 state treasurer who shall forthwith notify the several
14 parties assessed.

SECT. 56. Said tax shall be paid into the treasury on or
2 before the first day of September, annually, and is in place
3 of all state or municipal taxation on any of the property
4 or shares of said corporations, companies or persons.

SECT. 57. When such tax is paid the treasurer of state
2 shall credit to each town such proportion of the tax of each
3 company as the number of shares in said company owned in
4 said town bears to the whole number of said company's
5 shares, the remainder to be retained for the state.

Telephone Companies.

SECT. 58. Every telephone corporation, company or
2 person doing business within the state, shall annually pay
3 into the state treasury a tax of two and one-half per cent
4 on the value of any telephone line owned by said corpora-
5 tion, company or person, within the state, including all
6 poles, wires, insulators, transmitters, telephones, batteries,
7 instruments, telephonic apparatus and office furniture ;
8 and also a tax of two and one-half per cent on the value
9 of any such telephones or other telephonic apparatus of
10 any description used but not owned by such corporation,
11 company or person, and under lease from or subject to
12 the payment of royalty for its use to any corporation or
13 person beyond the limits of this state.

SECT. 59. Every such corporation, company or person
2 shall annually on or before the fifteenth day of April,
3 return to the state assessors under oath of its superin-
4 tendent, the number of telephones, batteries and instru-
5 ments, the amount and value of all the property enumer-
6 ated in the preceding section, owned or leased by it within
7 the limits aforesaid, on the first day of April, annually,
8 and the state assessors shall determine said values and
9 assess said tax thereon by the first day of May annually.
10 The state assessors shall thereupon certify said assessment
11 to the state treasurer, who shall forthwith notify the sev-
12 eral parties assessed. Said tax shall be paid into the
13 treasury on or before the first day of September, annually
14 and is in place of all state or municipal taxation on any
15 property or shares of said corporations, companies or per-
16 sons and on any property so leased by them. Taxes paid
17 on leased instruments or property may be charged by the

18 corporation, company or person against the sum payable
19 for the use or royalty of the same.

SECT. 60. Any corporation, company or person neglect-
2 ing to make the returns required by sections fifty-four and
3 fifty-eight, forfeits twenty-five dollars for every day's
4 neglect, to be recovered by an action of debt in the name
5 of the state.

Express Companies.

SECT. 61. Every express corporation, company or
2 person doing express business on any railroad, steamboat
3 or vessel in the state, shall, annually, before the first day
4 of May, apply to the treasurer of state for a license au-
5 thorizing the carrying on of said business; and every such
6 corporation, company or person shall annually pay to the
7 treasurer of state, one and one-half per cent of the gross
8 receipts of said business for the year ending on the first
9 day of April preceding. Said one and one-half per cent
10 shall be on all of said business done in the state, including
11 a *pro rata* part on all express business coming from other
12 states or countries into this state, and on all going from
13 this state to other states or countries.

SECT. 62. Every such corporation, company or person
2 shall, by its properly authorized agent or officer, annually
3 on or before the fifteenth day of May, make a return un-
4 der oath to the state assessors, stating the amount of said
5 receipts for all express matters carried within the state as
6 specified in the preceding section, including such *pro rata*;
7 whereupon the state assessors shall on or before the first
8 day of June following, assess the tax therein provided,
9 and forthwith certify the same to the treasurer of state,

10 who shall thereupon notify said corporations or
11 companies or persons, and said taxes shall be paid into
12 the state treasury on or before the first day of September
13 following.

SECT. 63. The tax assessed upon express corporations
2 or companies and persons as aforesaid, is in place of all lo-
3 cal taxation, except that real estate owned by such cor-
4 porations or companies or persons shall be taxed in the
5 municipality where the same is situated, as non-resident
6 real estate, but the amount of taxes assessed upon such
7 portion of real estate owned and actually used by them
8 in the transaction of their business shall be deducted
9 by the state assessors from the tax herein before pro-
10 vided.

SECT. 64. Any corporation, company or person neglect-
2 ing to make returns according to section sixty-one, forfeits
3 twenty-five dollars for every day's neglect, to be recovered
4 by action of debt in the name of the state.

Collateral Inheritances.

SECT. 65. All property within the jurisdiction of this
2 state, and any interest therein, whether belonging to in-
3 habitants of this state or not, and whether tangible or
4 intangible, which shall pass by will or by the intestate
5 laws of this state, or by deed, grant, sale, or gift made or
6 intended to take effect in possession or enjoyment after
7 the death of the grantor, to any person in trust or other-
8 wise, other than to or for the use of the father, mother,
9 husband, wife, lineal descendant, adopted child, the lineal
10 descendant of any adopted child, the wife or widow of a
11 son, or the husband of the daughter of a decedent, shall

12 be liable to a tax of two and a half per centum of its
13 value, above the sum of five hundred dollars, for the use
14 the state, and all administrators, executors, and trustees,
15 and any such grantee under a conveyance made during
16 the grantor's life shall be liable for all such taxes, with
17 lawful interest as hereinafter provided, until the same
18 shall have been paid as hereinafter directed.

SECT. 66. When any person shall bequeath or devise
2 any property to or for the use of father, mother, husband,
3 wife, lineal descendant, an adopted child, the lineal de-
4 scendant of any adopted child, the wife or widow of a
5 son, or the husband of a daughter during life or for a
6 term of years, and the remainder to a collateral heir, or
7 to a stranger to the blood, the value of the prior estate
8 shall, within sixty days after the death of the testator, be
9 appraised in the manner hereinafter provided, and de-
10 ducted, together with the sum of five hundred dollars,
11 from the appraised value of such property, and said tax
12 on the remainder shall be payable within one year from
13 the death of said testator, and, together with any inter-
14 est that may accrue on the same, be and remain a lien on
15 said property till paid to the state.

SECT. 67. Whenever a decedent appoints one or more
2 executors or trustees, and in lieu of their allowance makes
3 a bequest or devise of property to them which would
4 otherwise be liable to said tax, or appoints them his
5 residuary legatees, and said bequests, devises, or resid-
6 uary legacies exceed what would be a reasonable com-
7 pensation for their services, such excess shall be liable to
8 such tax, and the court of probate having jurisdiction of

9 their accounts shall determine what shall be such reason-
10 able compensation.

SECT. 68. All taxes imposed by this act shall be paya-
2 ble to the treasurer of state by the executors, adminis-
3 trators, or trustees within one year from the death of said
4 testator, or intestate, or the qualification of said trustee ;
5 and if the same are not so paid, interest at the rate of nine
6 per centum shall be charged them and collected from the
7 time said tax became due.

SECT. 69. Any administrator, executor, or trustee,
2 having in charge or trust any property subject to such tax,
3 shall deduct the tax therefrom, or shall collect the tax
4 thereon from the legatee or person entitled to said property,
5 and he shall not deliver any specific legacy or property
6 subject to said tax to any person until he has collected the
7 tax thereon.

SECT. 70. Whenever any legacies subject to said tax
2 shall be charged upon or payable out of any real estate,
3 the heir or devisee, before paying the same, shall deduct
4 said tax therefrom and pay it to the executor, adminis-
5 trator, or trustee, and the same shall remain a charge upon
6 said real estate until it is paid ; and payment thereof shall
7 be enforced by the executor, administrator, or trustee, in
8 the same manner as the payment of the legacy itself could
9 be enforced.

SECT. 71. If any such legacy be given in money to any
2 person for a limited period, such administrator, executor,
3 or trustee shall retain the tax on the whole amount ; but if
4 it be not in money, he shall make an application to the
5 judge of probate having jurisdiction of his accounts to make
6 an apportionment, if the case require it, of the sum to be

7 paid into his hands by such legatee on account of said tax
8 and for such further order as the case may require.

SECT. 72. All administrators, executors, and trustees
2 shall have power to sell so much of the estate of the deceased
3 as will enable them to pay said tax in the same manner as
4 they may be empowered to do for the payment of his
5 debts.

SECT. 73. A copy of the inventory of every estate, any
2 part of which may be subject to a tax under the provisions
3 of sections sixty-four to eighty inclusive, or if the same
4 can be conveniently separated, then a copy of such part of
5 such inventory with the appraisal thereof, shall be sent by
6 mail by the register or the judge of the court of probate
7 in which such inventory is filed, to the state assessors
8 within ten days after the same is filed. The fees for such
9 copy shall be paid by the executor, administrator, or trus-
10 tee, and allowed in his account.

SECT. 74. Whenever any of the real estate of a decedent
2 shall so pass to another person as to become subject to said
3 tax, the executor, administrator, or trustee of the de-
4 cedent shall inform the state assessors thereof within six
5 months after he has assumed the duties of his trust, or if
6 the fact is not known to him within that time, then within
7 one month after it does become so known to him.

SECT. 75. Whenever for any reason the devisee, legatee,
2 or heir who has paid any such tax shall refund any portion
3 of the property on which it was paid, or it shall be judi-
4 cially determined that the whole or any part of such tax
5 ought not to have been paid, said tax, or the due propor-
6 tional part of said tax, shall be paid back to him by the
7 executor, administrator, or trustee.

SECT. 76. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate; but the state assessors, or any person interested in the succession to said property, may apply to the judge of probate having jurisdiction of the estate, and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom this tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator, or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per centum compound interest.

SECT. 77. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy, or inheritance under this act, subject to appeal as in other cases, and the attorney general shall represent the interests of the state in any such proceedings.

SECT. 78. Every judge of probate shall, as often as once in six months, render to the state assessors a statement of the property within the jurisdiction of his court that has become subject to said tax during such period,

5 the name of the testator, intestate or grantor, and the
6 name of the beneficiary whose estate is so taxable, and
7 amount of such taxes as will accrue during the next six
8 months, so far as the same can be determined from the
9 probate records, and the number and amount of such taxes
10 as are due and unpaid.

SECT. 79. The fees of judges or registers of probate
2 for the duties required of them by this act shall be, for
3 each order, appointment, decree, judgment, or approval
4 of appraisal of report required hereunder, fifty cents, and
5 for copies of records, the fees that are now allowed by
6 law for the same. And the administrators, executors,
7 trustees, or other persons paying said tax shall be entitled
8 to deduct the amount of all such fees paid to the judge or
9 register of probate from the amount of said tax to be
10 paid to the treasurer of state.

SECT. 80. No final settlement of the account of any
2 executor, administrator, or trustee shall be accepted or
3 allowed by any judge of probate unless it shall show, and
4 the judge of said court shall find, that all taxes, imposed
5 by the provisions of this act, upon any property or inter-
6 est therein belonging to the estate to be settled by said
7 account, shall have been paid, and the receipt of the treas-
8 urer of state for such tax shall be the proper voucher for
9 such payment.

SECT. 81. In the foregoing sections relating to collat-
2 eral inheritances the word "person" shall be construed to
3 include bodies corporate as well as natural persons; the
4 word "property" shall be construed to include both real
5 and personal estate, and any form of interest therein what-
6 soever, including annuities.

Insurance Companies.

SECT. 82. Every insurance company or association and
2 surety company which does business in the state, not in-
3 corporated or associated under its laws, shall, as herein-
4 after provided, annually pay a tax upon the gross amount
5 of all premiums received, whether in cash or in notes ab-
6 solutely payable, on contracts made in the state for in-
7 surance of life, property or interests or contracts of guar-
8 anty therein at the rate of two per cent a year; *provided*
9 *however*, that so much of any of said premiums as may
10 have been returned during the year to the insured or per-
11 son guaranteed, as not earned, shall first be deducted
12 from said gross amount; and *provided further*, that
13 nothing in this section shall be so construed as to allow
14 dividends in scrip or otherwise in stock, mutual or mixed
15 companies to be considered return premiums. This sec-
16 tion shall not apply to fraternal benefit societies.

SECT. 83. Every company or association and surety
2 company which by the preceding section is required to
3 pay a tax, shall, on or before the thirty-first day of each
4 January, made a return under oath, to the insurance
5 commissioner, stating the amount of all premiums re-
6 ceived by said company, either in cash or notes abso-
7 lutely payable, during the year ending on the thirty-first
8 day of December previous, also the amount, to be de-
9 ducted therefrom, under the preceding section, specifying
10 the whole amount thereof, and the amount of each de-
11 duction and to whom paid. Said tax shall be assessed
12 by the state assessors on or before the first day of
13 June, upon the certificate of the insurance commis-
14 sioner, to be seasonably furnished therefor, the same to

15 be paid on or before the first day of July following. The
16 state treasurer shall notify the several companies of the
17 assessment, and unless the same is paid as aforesaid,
18 the commissioner shall suspend the right of the
19 company to do any further business in the state until the
20 tax is paid.

SECT. 84. If any insurance company, association or
2 surety company refuses or neglects to make the return
3 required by the preceding section, the state assessors
4 shall make such assessment on such company or associa-
5 tion as they deem just, and unless the same is paid on
6 demand, such company or association shall do no more
7 business in the state, and the insurance commissioner
8 shall give notice accordingly. Whoever, after such no-
9 tice, does business in the state for such company or asso-
10 ciation, is liable to the penalty provided in section sev-
11 enty-three of chapter forty-nine, of the Revised Statutes.

SECT. 85. Any insurance company incorporated by a
2 state or country whose laws impose upon insurance com-
3 panies chartered by this state any greater tax than is
4 herein provided, shall pay the same tax upon business
5 done by it in this state, in place of the tax above pro-
6 vided; and the insurance commissioner may require the
7 return upon which such tax may be assessed to be made
8 to him, and the state assessors shall assess such tax; and
9 if it is not paid as provided in section eighty-two, the in-
10 surance commissioner shall suspend the right of said com-
11 pany to do business in this state.

Unlicensed Insurance Companies.

SECT. 86. No person shall act as an inspector of property for any insurance company or association of companies, of this state, or of any other state or country not licensed to do business in Maine, until he has received a license therefor from the insurance commissioner, authorizing him as representative of the company stated, to inspect property for said company; and such license shall continue until the first day of the next January and may be renewed from year to year if the insurance commissioner deem it advisable. For each such license or renewal the insurance commissioner shall receive twenty dollars for the state. If any person without first giving such bond and receiving such license inspects any property for any such unauthorized company or association of companies or offers to make such inspection upon solicitation of the owners of property or persons in possession thereof or otherwise, or in any way performs the work of an inspector or solicitor of insurance risks, he shall be punished by a fine not exceeding five hundred dollars or by imprisonment not exceeding sixty days for each offence, the fine to be recovered as provided in section eighty-four of chapter forty-nine, Revised Statutes.

SECT. 87. Each inspector shall keep a correct account of all property by him inspected, and, on or before the thirty-first day of January of each year make a sworn statement and return to the insurance commissioner upon blanks provided by said commissioner, of all property insured by the company or companies he represents, based upon his inspections, for the year ending December thirty-first preceding, with the amount of insurance writ-

9 ten thereon, the company or companies in which insured,
 10 and the amount received by said company or companies
 11 as premiums.

SECT. 88. Every such inspector before receiving a
 2 license shall be required to give bond to the insurance com-
 3 missioner for the state in such sum and with such sureties
 4 resident in this state as the insurance commissioner may
 5 approve, conditioned for the faithful performance of his
 6 duties as prescribed by this act and for the payment of all
 7 taxes assessed against the company or companies he repre-
 8 sents, in case such company or companies neglect to pay
 9 said taxes within the time provided.

Domestic Life Insurance Companies.

SECT. 89. Every life insurance company or association
 2 organized under the laws of this state, in lieu of all other
 3 taxation shall be taxed as follows: First, its real estate
 4 shall be taxed in the town in which such real estate is
 5 situated, like other real estate therein. Second, it shall
 6 pay to the state treasurer, for the state a tax of two per
 7 cent upon all premiums, whether in cash or notes abso-
 8 lutely payable, received from residents of this state dur-
 9 ing the year preceding the assessment, as hereinafter pro-
 10 vided, first deducting therefrom all dividends paid to
 11 policy holders in this state on account of said premiums.
 12 Third, it shall pay to the state treasurer for the state a
 13 tax of one-half of one per cent per annum on its surplus
 14 computed according to the laws of this state, after deduct-
 15 ing the value of its real estate in this state as fixed in
 16 determining such surplus. Said surplus shall be deter-
 17 mined by the insurance commissioner, and his certificate

18 thereof to the state assessors shall be final, and said
19 assessors shall assess said taxes on such premiums and
20 surplus. Any assessment association whose charter pro-
21 vides that all moneys realized from assessments shall be
22 used to pay death benefits exclusively, may pay the tax
23 herein provided for out of the moneys received from said
24 assessments.

SECT. 90. Every such company shall include, in its
2 annual return to the insurance commissioner, a statement
3 of the gross amount of premiums as provided in the preced-
4 ing section, and of the real estate held by it in this state on
5 the thirty-first day of December preceding.

SECT. 91. Sections eighty-two and eighty-three, so far
2 as not inconsistent herewith shall apply to such companies
3 or associations.

Savings Banks and Trust Companies.

SECT. 92. Every savings bank and institution for sav-
2 ings, incorporated under the laws of the state shall semi-
3 annually, on or before the second Mondays of May and
4 November, make a return to the state assessors, signed
5 and sworn to by its treasurer, of the average amount of
6 its deposits and reserve fund for the six months preceding
7 each of said days, deducting an amount equal to the amount
8 of United States bonds and shares of corporation stock
9 such as are by law of this state free from taxation to the
10 stockholders and the assessed value of real estate owned
11 by said bank, institution. For wilfully making a false
12 return, the corporation treasurer forfeits not less than five
13 hundred nor more than five thousand dollars. Such treas-
14 urer shall pay to the treasurer of state a tax on account of

15 its deposits and reserve fund, as shown by said returns, of
16 three-fourths of one per cent a year. On all deposits
17 over two thousand dollars standing in the name of one
18 depositor said bank shall pay a tax of one-fourth of one per
19 cent a year on the excess over two thousand dollars, in ad-
20 dition to the tax hereinbefore provided. And said bank may
21 deduct the tax paid on said excess from any dividends due
22 said depositor.

SECT. 93. One-half of said tax shall be assessed on the
2 the average amount on deposit or invested or loaned in-
3 cluding accumulations, for the six months ending on and
4 including the last Saturday in April, and the other half
5 on such average for the six months ending on and includ-
6 ing the last Saturday in October. One-half of the sum
7 so paid shall be appropriated for schools, in the manner
8 provided for tax on banks of circulation, in section one
9 hundred and seventeen of chapter eleven, Revised Stat-
10 utes, and one-half to the state, and such taxes shall be
11 paid semi-annually on or before the last Saturdays of
12 May and November.

SECT. 94. All deposits in savings banks in the state are
2 exempt from municipal taxation to the bank or to the de-
3 positor, but real estate owned by the bank, not held as
4 collateral security, may be taxed by the town in which the
5 same is located.

SECT. 95. Treasurers of savings banks, on the first day
2 of each April shall return to the assessors of towns, where
3 persons reside who own bank stock which is pledged or
4 transferred to said bank as collateral security for loans, the
5 names of persons pledging or transferring such stock and
6 the amount of the same; and stock so pledged or trans-

7 ferred by persons residing out of the state shall be re-
8 turned by such treasurers in the same manner to the
9 assessors of the town in which the bank whose stock is so
10 pledged or transferred is located. For the purposes of
11 taxation, bank stock so pledged or transferred shall be
12 deemed the property of the persons so pledging or trans-
13 ferring it.

Every trust company and loan association, incorporated
15 under the laws of the state shall, semi-annually, on or be-
16 fore the second Mondays of May and November, make a
17 return to the state assessors, signed and sworn to by its
18 treasurer, of the average amount of its interest bearing
19 deposits for the six months preceding each of said days,
20 deducting an amount equal to the amount of United
21 States bonds and shares of corporation stocks such as
22 are by law of this state free from taxation to the stock-
23 holders and the assessed value of real estate owned by
24 said company or association, together with a statement
25 detail of its loans, investments and deposits within and
26 without the state in separate columns with aggregates.
27 For wilfully making a false return, the corporation treas-
28 urer forfeits not less than five hundred nor more than
29 five thousand dollars. Such treasurer shall pay to the
30 treasurer of state a tax on account of its interest bearing
31 deposits as shown by said returns of three quarters of one
32 per cent a year, and in addition thereto, the shares of
33 stock in said companies shall be subject to municipal tax-
34 ation, the same as shares in banks.

The provisions of sections ninety-two, ninety-three and
36 ninety-four shall be applicable to the taxes assessed upon
37 trust companies and deposits therein and to the returns
38 to be made by the treasurers thereof.

Taxation of Companies where no returns have been made.

SECT. 96. If any corporation, company or person fails
2 to make the returns required by sections fifty-four, fifty-
3 eight or sixty-one, the state assessors shall make an assess-
4 ment of state tax upon such corporation, company or
5 person on such valuation, or on such gross receipts there-
6 of, as the case may be, as they think just, with such
7 evidence as they may obtain, and shall double the amount
8 thereof, and such assessment shall be final. If any cor-
9 poration, company or person fails to pay the taxes required
10 or imposed by sections fifty-three, fifty-seven, sixty or
11 ninety-one, the treasurer of state shall forthwith commence
12 an action of debt, in the name of the state for the recovery
13 of the same with interest. In addition to other remedies
14 for the collection of state taxes upon any corporation such
15 taxes with interest may be recovered by an action of debt,
16 or an action on the case in name of the state.

Lands in Places not Incorporated.

SECT. 97. Lands not exempt, and not liable to be
2 assessed in any town, shall be taxed by the legislature for
3 a just proportion of all state and county taxes as herein
4 provided for ordering the state and county taxes upon
5 property liable to be assessed in towns, and shall be valued
6 and inventoried by the state assessors for that purpose.

SECT. 98. Such lands may be assessed by the county
2 commissioners according to the last valuation by the state
3 assessors for a due proportion of county taxes. Lists of
4 such taxes shall immediately be certified and transmitted
5 by the county treasurer to the treasurer of state. In

6 the list each such township and tract shall be sufficiently
7 described, with the date, and amount of assessment on
8 each. The treasurer of state shall, in his books, credit
9 the county treasurer for the amount of each such assess-
10 ment; and when paid to him, shall certify to the county
11 treasurer the amount of tax and interest so paid, on the
12 first Monday of each January.

SECT. 99. When the legislature assesses such state tax,
2 the treasurer of state shall, within three months there-
3 after, cause the lists of such assessments, with the lists of
4 any county tax so certified to him, both for the current
5 year, to be advertised for three weeks successively in the
6 state paper, and in some newspaper, if any, printed in the
7 county in which the land lies, and shall cause like adver-
8 tisement of the lists of such state and county taxes for the
9 following year to be made within three months after one
10 year from such assessment. Said lands are held to the
11 state for payment of such state and county taxes, with
12 interest thereon at the rate of twenty per cent, to com-
13 mence upon the taxes for the year in which such assess-
14 ment is made at the expiration of one year and upon the
15 taxes for the following year upon the expiration of two
16 years from the date of such assessment.

SECT. 100. Owners of the lands so assessed and adver-
2 tised, may redeem them, by paying to the treasurer of
3 state the taxes with interest thereon, within one year from
4 the time when such interest commences. Each owner
5 may pay for his interest in any tract, whether in common or
6 not, and shall receive a certificate from the treasurer of
7 state, discharging the tax upon the number of acres, or
8 interest, upon which such payment is made. Each part

9 or interest of every such township or tract, upon which
10 the state or county taxes so advertised are not paid with
11 interest within the time limited in this section for such
12 redemption, shall be wholly forfeited to the state, and
13 vest therein free of any claims by any former owner.

SECT. 101. Lands thus forfeited shall, annually in Sep-
2 tember, be sold by the treasurer of state at public auction
3 to the highest bidder ; but never at a price less than the
4 full amount due thereon for such unpaid state and county
5 taxes, interest, and cost of advertising. Notice of the
6 sale shall be given by publishing a list of the lands to be
7 sold with the amount of such unpaid taxes, interests, and
8 costs on each parcel, and the time and place of sale, in the
9 state paper, and in some newspaper, if any, printed in the
10 county in which the lands lie, three weeks successively,
11 within three months before the time of sale.

SECT. 102. If any such tract is sold for more than the
2 amount due, the surplus shall be held by the state to be
3 paid to the owner, whose right has been so forfeited, upon
4 proof of ownership produced to the governor and council.

SECT. 103. Any owner may redeem his interest in such
2 lands, by paying to the treasurer of state his part of the
3 sums due at any time before sale ; or after sale, by paying
4 or tendering to the purchaser, within a year, his propor-
5 tion of what the purchaser paid therefor at the sale, with
6 interest at the rate of twenty per cent a year from the
7 time of sale, and one dollar for a release ; and the pur-
8 chaser, on reasonable demand, shall execute such release ;
9 and if he refuses or neglects, a bill in equity may be main-
10 tained to compel him, with costs and any damages
11 occasioned by such refusal or neglect. Or such owner

12 may redeem his interest by paying as aforesaid to the
13 treasurer of state, who, on payment of fifty cents, shall
14 give a certificate thereof; which certificate, recorded in
15 the registry of deeds in the county where the lands lie,
16 shall be a release of such interest, and the title thereto
17 shall revert and be held as if no such sale has been made.
18 The governor and council may draw their warrant on the
19 treasurer for any money so paid to him, in favor of the
20 purchaser for whom it was paid or his legal representa-
21 tives.

SECT. 104. The printer's bill's for advertising such
2 lands shall be divided in each case by the number of
3 townships and tracts advertised, and each shall be
4 charged with its proportion thereof. All amounts of
5 county taxes and interest so received by the treasurer of
6 state, shall be credited by him to the counties to which
7 they belong, and paid to the treasurers thereof. The
8 treasurer of state shall record his doings in every such
9 sale; and a certified copy of such record shall be prima
10 facie evidence, in any court, of the facts therein set forth.
11 He shall give a deed to the purchaser conveying all the
12 interest of the state in the land sold.

SECT. 105. Any owner of lands so assessed by the
2 county commissioners for county taxes, may redeem them
3 by paying to the county treasurer the amount due thereon
4 for such taxes, interest and charges, and depositing with
5 the treasurer of state the county treasurer's certificate of
6 such payment, at any time before the sale.

SECT. 106. When a road is laid over lands under sec-
2 tion forty-one of chapter eighteen, Revised Statutes, the
3 county commissioners shall at their first regular session
4 thereafter assess thereon and on adjoining townships bene-

5 fited thereby, such an amount as they judge necessary
6 for making, opening and paying expenses attending it;
7 and such assessment shall create a lien thereon for the
8 payment thereof; and they may make as many divisions as are
9 equitable, conforming as nearly as is convenient to known
10 divisions and separate ownerships, and may assess upon
11 each a sum proportional to the value thereof and the
12 benefits likely to result to the same by the establishment
13 of the road; when such assessment would be unreasonably
14 burdensome to such owners, they shall assess an equit-
15 able sum on the county and the balance only
16 on such land. Any person aggrieved by an assessment
17 may appeal to the supreme judicial court at the term
18 thereof first held after such assessment; and the presid-
19 ing judge at that term shall, on hearing the case, deter-
20 mine what part of said assessment shall be paid by the
21 owners of the tract or township, and what part, if any,
22 by the county, and there shall be no appeal from such
23 decision. They shall, at the same time, fix the time for
24 making and opening such road, not exceeding two years
25 from the date of the assessment, and appoint an agent or
26 agents, not members of their board, to superintend the
27 same, who shall give bond to the treasurer of the county,
28 with sureties approved by them, to expend the money
29 faithfully, and to render account thereof on demand; and
30 they shall publish a list of the townships and tracts of
31 land so assessed, with the sum assessed on each, and the
32 time in which the road is to be made and opened, in the
33 state paper, and in some paper, if any, printed in the
34 county where the lands lie, three weeks successively, the

35 last publication to be within three months from the date
36 of the assessment.

SECT. 107. If the owners make and open such road to
2 the acceptance of the commissioners, after an actual ex-
3 amination by one or more of their board, within said
4 time, the assessment shall thereby be discharged; other-
5 wise it shall be enforced as hereinafter provided, and the
6 agents shall proceed immediately to make and open it.

SECT. 108. Said county commissioners, in September,
2 annually, by one or more of their board, shall make an
3 inspection of all county roads and other roads originally
4 located as town roads in the unincorporated townships
5 and tracts of lands in their counties, and shall thereupon
6 make an estimate of the amount needed to put them in
7 repair, so as to be safe and convenient for public travel,
8 and assess such amount thereon; and they shall make as
9 many divisions as are equitable, conforming as nearly as
10 is convenient to known divisions and separate ownerships,
11 and shall assess upon each a sum proportionate to the
12 value thereof; and cause so much thereof as they deem
13 necessary for the purpose aforesaid, to be expended on
14 said roads within one year thereafter, which assessment
15 shall create a lien thereon for the payment thereof; when
16 such assessment would be unreasonably burdensome to
17 such owners, they shall assess an equitable sum on the
18 county and the balance only on such lands. They shall
19 make such assessment by the first day of each January,
20 and at the same time appoint an agent or agents, not
21 members of their board, to superintend the expenditure
22 thereof, who shall give bonds as provided in section one
23 hundred and five, and they shall publish a list of the

24 townships and tracts of land so assessed, with the sums
25 so assessed on each, and the roads on which it is to be
26 expended, in the state paper, and in some paper, if any,
27 printed in the county where the lands lie, three weeks
28 successively, the last publication to be within three months
29 from the date of the assessment.

SECT. 109. If by the fifteenth of June following, the
2 owners of such lands repair such roads to the acceptance of
3 the commissioners, after an actual examination by one or
4 more of their board, the assessment shall be thereby dis-
5 charged; otherwise it shall be enforced as hereinafter pro-
6 vided, and the agents shall proceed immediately to repair
7 such roads.

SECT. 110. If any owner fails to pay the sum so as-
2 sessed on his land, for the expenses of making and open-
3 ing such new roads, within two months from the time
4 fixed therefor as provided in section one hundred and six,
5 or fails within two months after the fifteenth day of each
6 June, to pay his assessment for repairing roads, as pro-
7 vided in the two preceding sections, the county treasurer
8 shall proceed to sell the lands so assessed, by advertising
9 the lists of unpaid taxes, with the date of assessment, and
10 the time and place of sale, in the state paper, and in some
11 paper, if any, printed in the county where the lands lie,
12 three weeks successively, the last publication to be at
13 least thirty days before the time of sale. No bid shall be
14 received at such sale for less than the amount due for the
15 tax, costs and interest at twenty per cent a year from the
16 time prescribed for the payment of said tax; and the
17 treasurer shall sell so much of such land as is necessary
18 to pay the unpaid tax, costs and interest as aforesaid,

19 and give a deed thereof to the purchaser, if any; and if
20 no one becomes a purchaser at such sale, it shall be for-
21 feited to the county; and such owner or part owner or
22 tenant in common may redeem his interest therein at any
23 time within two years from the sale or forfeiture, by pay-
24 ing to the purchaser or the county the sum for which it
25 was sold or forfeited, with interest at twenty per cent a
26 year, and any sums subsequently paid for state and county
27 taxes thereon. Any owner of lands so sold, shall receive
28 his share in any overplus of the proceeds of such sale, on
29 exhibiting to the treasurer satisfactory evidence of his
30 title. In addition to the method provided in this section
31 for the collection of highway taxes assessed for the pur-
32 poses named therein, the county commissioners of any county
33 may, in writing at any time subsequent to that when the
34 lands so assessed might be sold for non-payment of the
35 taxes assessed therein, direct the treasurer of such county
36 to commence an action of debt in the name of the inhabit-
37 ants of said county, against the party liable to pay such
38 taxes. But no such defendant shall be liable for any
39 costs of suit in such action unless it appears by the declar-
40 ation and proof, that payment of said tax had been duly
41 demanded by said treasurer before the suit was commenced.

SECT. 111. In any trial at law or in equity involving
2 the validity of any sale or forfeiture of such lands, as
3 provided in the preceding section, it shall be *prima facie*
4 proof of title for the party claiming under it, to produce
5 in evidence the county treasurer's deed, duly executed
6 and recorded, the assessments signed by the county com-
7 missions and certified by them or their clerk to the county
8 treasurer, and to prove that the county treasurer complied

9 with the requirements of law in advertising and selling.
10 But the purchaser or the county shall have a lien on the
11 land sold or forfeited for the taxes, costs and interest, and
12 any subsequent taxes legally assessed thereon and paid by
13 either, or those claiming under them ; and such sums shall
14 be paid or tendered, before any person shall commence,
15 maintain or defend any suit at law or in equity, involving
16 the title to such lands under such sale or forfeiture, not-
17 withstanding any irregularities or omissions in such sale
18 or forfeiture.

SECT. 112. County commissioners, in case of sudden
2 injury to county roads and bridges in unincorporated
3 townships and tracts of land in their counties, may cause
4 them to be repaired forthwith, or as soon as they deem
5 necessary, and may appoint an agent or agents not mem-
6 bers of their own board, to superintend the expenditure
7 therefor, who shall give bond as required in section one
8 hundred and five, if required, the whole expense whereof
9 shall be added to their next assessment on said lands for re-
10 pairs, authorized by section one hundred and six, which
11 assessment shall create a lien upon said lands for the whole
12 amount thereof as effectually as is now provided in relation
13 to repairs on such county roads. That portion of said
14 assessment which is for repairs of sudden injuries as
15 aforesaid, shall be set down, in the assessment, in distinct
16 items, in a separate column, and shall not be discharged,
17 under section one hundred and eight, but shall be enforced
18 as is provided in section one hundred and nine.

SECT. 113. Purchasers of land sold for non-payment of
2 state and county taxes, and assessments for opening,
3 making and repairing roads, have no claim against the

4 state or county for any defect in the title under such sale,
5 notwithstanding any irregularities in the proceedings, or
6 failure to comply with the law under which the sales
7 were made. Deeds given pursuant to sales made for non-
8 payment of state and county taxes, vest in the grantee
9 the title of the state, or of the county, to the lands sold,
10 subject to the conditions of sale and no more.

SECT. 114. Any person having a legal interest in a
2 tract so advertised, sold or forfeited, may redeem his
3 interest by paying within the times prescribed, the amount
4 so required to discharge the claim thereon. The rate of
5 interest upon unpaid state and county taxes, and taxes
6 assessed by county commissioners for opening, making and
7 repairing roads, shall be twenty per cent, commencing at
8 the expiration of one year from the date of the assessments,
9 except when otherwise provided.

Assessment of Taxes in Incorporated Places.

SECT. 115. When a state tax is imposed and required
2 to be assessed by the proper officers of towns, the treas-
3 urer of state shall send such warrants, as he is, from time
4 to time, ordered to issue for the assessment thereof, to the
5 sheriffs, who shall transmit them to the assessors of the
6 towns in their counties, according to the directions thereof.

SECT. 116. In order to assess a county tax, county
2 commissioners, at their regular session next before the
3 first day of each January in which the legislature meets,
4 shall prepare estimates of the sums necessary to defray
5 the expenses which have accrued or may probably accrue
6 for one year from said day, including the building and
7 repairing of jails, court houses, and appurtenances, with

8 the debts owed by their counties, and like estimates for
9 the succeeding year, and the county tax for both said
10 years shall be granted by the legislature separately at the
11 same session.

SECT. 117. Said estimates shall be recorded by their
2 clerk in a book ; and a copy thereof shall be signed by the
3 chairman of the county commissioners, and attested by
4 their clerk, who shall transmit it to the office of the secre-
5 tary of state, on or before the first day of each January in
6 which the legislature meets, to be by him laid before the
7 legislature.

SECT. 118. When a county tax is authorized, the county
2 commissioners shall in March in the year for which such
3 tax is granted, apportion it upon the towns and other
4 places according to the last state valuation, and issue their
5 warrant to the assessors, requiring them forthwith to assess
6 the sum apportioned to their town or place, and to commit
7 their assessment to the constable or collector for collection.

SECT. 119. No assessment of a tax by a town or parish
2 is legal, unless the sum assessed is raised by vote of the
3 voters, at a meeting legally called and notified.

Abatements.

SECT. 120. Any person, corporation or firm, having
2 complied with all the requirements of this act relating to
3 the inventory and return of property for taxation, may
4 within thirty days after notice of the amount of his or
5 their tax, make written application to the assessors for
6 any abatement claimed, stating the grounds of such claim.
7 The assessors shall keep in a suitable book form a record
8 of such abatements, with the reasons for each, and report

9 the same to the town at its next annual meeting, and to
10 the mayor and aldermen of cities, by the first Monday in
11 the following March.

SECT. 121. If they refuse to make the abatement asked
2 for, the applicant may apply to the county commissioners
3 at their next meeting, and if they think that he is over-
4 rated, he shall be relieved by them, and be re-imbursed
5 out of the town treasury the amount of their abatement,
6 with incidental charges. The commissioners may require
7 the assessors or town clerk to produce the valuation, by
8 which the assessment was made, or a copy of it. If the
9 applicant fails, the commissioners shall allow the costs to
10 the town, taxed as in a suit in the supreme judicial court,
11 and issue their warrant of distress for collection thereof
12 against him.

SECT. 122. The assessors shall assess upon the polls and
2 estates in their town all town taxes and their due propor-
3 tion of any state or county tax, according to the rules in
4 the latest act for raising a state tax, and in this chapter ;
5 make perfect lists thereof under their hands ; and commit
6 the same to the constable or collector of their town, if any,
7 otherwise to the sheriff of the county or his deputy, with
8 a warrant under their hands, in the form hereinafter
9 prescribed.

SECT. 123. They may add their proportion of the state
2 and county tax to any of their other taxes, and make one
3 warrant and their certificates accordingly.

SECT. 124. They may assess on the estates such sum
2 above the sum committed to them to assess, not exceeding
3 five per cent thereof, as a fractional division renders con-
4 venient, and certify that fact to their town treasurer.

SECT. 125. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office.

SECT. 126. When they have assessed any county tax and committed it to the officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer. When they have so assessed and committed a state tax, they shall return a like certificate to the treasurer of state; and if this is not done, and any part of such tax remains unpaid for sixty days after the time fixed for its payment, the treasurer of state shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

SECT. 127. If any town does not choose assessors, or if so many of them refuse to accept, that there are not such a number as such town voted to have, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessor shall be paid for his services two dollars for every day necessarily employed in the service of the town.

SECT. 128. Any town neglecting to choose selectmen or assessors, and any other town neglecting to choose assessors, forfeits to the state not exceeding three hundred, nor less than one hundred dollars, as the supreme judicial court orders, on proper complaint by any inhabitant or party interested.

SECT. 129. In such case, and when the selectmen or
2 assessors chosen by a town do not accept the trust, the
3 county commissioners may appoint three or more suitable
4 persons in the county, to be assessors of taxes, and such
5 assessors, being duly sworn, shall assess upon the polls
6 and estates in the town their due proportion of state and
7 county taxes and said penalty, and not exceeding two dol-
8 lars a day each, for their own reasonable charges for time
9 and expense in said service; and shall issue a warrant
10 under their hands for collecting the same, and transmit a
11 certificate thereof to the treasurer of state, with the name
12 of the person to whom it is committed; and the assessors
13 shall be paid their charges as allowed by said commissions
14 out of the state treasury.

SECT. 130. All assessors, chosen or appointed as above
2 provided, shall observe all warrants, received by them
3 while in office, from the treasurer of state or the county
4 commissioners of their county.

SECT. 131. If assessors of a town refuse or neglect to
2 assess any state tax apportioned on it, and required by the
3 the state treasurer's warrant to be assessed by them, they
4 forfeit to the state the full sum mentioned in such warrant;
5 and such treasurer shall issue his warrant to the sheriff of
6 the county to levy said sum by distress and sale of their
7 real and personal estate.

SECT. 132. If such assessors neglect to assess the
2 county tax required in the warrant of the county commis-
3 sioners to be assessed by them, they forfeit that sum to the
4 county; and it shall be levied by sale of their real and
5 personal estate, by virtue of a warrant issued by the county
6 treasurer to the sheriff of the county for that purpose.

SECT. 133. If the sheriff cannot find property of said
2 assessors to satisfy the sum due on either of said warrants,
3 he may arrest and imprison them, until they pay the same ;
4 and the county commissioners shall forthwith appoint other
5 proper persons to be assessors of such state and county
6 taxes, who shall be sworn, and perform the same duties and
7 be liable to the same penalties as the former assessors.

SECT. 134. If the inhabitants of a town of which a
2 state tax is required, neglect for five months, after having
3 received the state treasurer's warrant for assessing it, to
4 choose assessors to assess it, and cause the assessment
5 thereof to be certified to such treasurer for the time being,
6 he shall issue his warrant, under his hand to the sheriff of
7 the same county, who shall proceed to levy such sums on
8 the real and personal property of any inhabitants of such
9 town, observing the regulations provided for satisfying
10 warrants against deficient collectors, as hereafter pre-
11 scribed. But if the assessors thereof, within sixty days
12 from the receipt of a copy of such warrant from the offi-
13 cer, deliver to him a certificate, according to law, of the
14 assessment of the taxes required by the warrant, and pay
15 him his legal fees, he shall forthwith transmit the certifi-
16 cate to the state treasurer and return the warrant unsatis-
17 fied.

SECT. 135. If the inhabitants of a town of which a
2 county tax is required, neglect to choose and keep in
3 office assessors to assess it, as the law requires, the county
4 treasurer, for the time being, after five months from the
5 time when they received the county commissioners' war-
6 rant for assessing it, shall issue his warrant to the sheriff,
7 requiring him to levy and collect the sum mentioned

8 therein ; and he shall execute it, observing the regula-
9 tions and subject to the condition provided in the preced-
90 ing section.

SECT. 136. If the voters of a town, of which a state or
2 county tax is required, choose assessors who neglect to
3 assess the tax required by the warrant issued to them,
4 and to certify it as the law directs ; and if the estates of
5 such assessors are insufficient to pay such taxes as
6 already provided, the treasurer of state, or of the county
7 as the case may be, for the time being, shall issue his
8 warrant to the sheriff of such county, requiring him to
9 levy, by distress and sale, such deficiency on the real and
10 personal estates of such inhabitants ; and the sheriff
11 his deputy shall execute such warrants observing all the
12 provisions mentioned in section one hundred and thirty-
13 three.

SECT. 137. Any assessor, chosen and notified to take
2 the oath of office, unreasonably refusing to be sworn, for-
3 feits to the town fifteen dollars, to be recovered by their
4 treasurer in an action of debt ; and the selectmen shall
5 forthwith call a town meeting to fill the vacancy.

SECT. 138. All plantations required to pay any part of
2 the public taxes, are vested with the same power as towns,
3 so far as relates to the choice of clerk, assessors, and col-
4 lectors of taxes ; and any person, chosen assessor therein,
5 and refusing to accept or to take the legal oath, after due
6 notice, is liable to the same penalty, to be recovered in the
7 manner mentioned in the preceding section ; and the other
8 assessors shall forthwith call a plantation meeting to fill the
9 vacancy.

SECT. 139. If any such plantation neglects to choose a
2 clerk, assessors, and collector of taxes, or if the assessors

3 chosen neglect their duty, it shall be subject to the same
4 penalties and proceeded against in the same manner as
5 towns deficient in the same respect.

SECT. 140. The clerk, assessors, and collectors, shall be
2 sworn as similar officers chosen by a town, and shall receive
3 the same compensation, unless otherwise agreed.

SECT. 141. When a state or county tax is laid on a
2 place not incorporated or organized, the treasurer of state
3 or county commissioners of that county may cause the
4 same to be organized as provided in chapter three, Revised
5 Statutes, sections seventy-one and seventy-two, for the
6 organization of plantations ascertained to contain two
7 hundred and fifty inhabitants. If the inhabitant to whom
8 the warrant is directed, fails to perform the duties re-
9 quired of him, he forfeits the sums due for state and
10 county taxes, to be recovered by the treasurer to whom
11 the tax is payable.

SECT. 142. The assessors shall thereupon take a list of
2 the ratable polls, and a valuation of the estates of the inhab-
3 itants of the plantation, and proceed to assess taxes and
4 cause the same to be collected as required by law.

SECT. 143. All laws applicable to organized plantations
2 apply to plantations organized under section one hundred
3 and forty.

SECT. 144. Plantation officers neglecting to be sworn
2 when notified, are liable to the same penalties as town offi-
3 cers so neglecting, to be recovered in the same manner.
4 The word *towns* in this act including cities and plantations.

Collection of Taxes in Incorporated Places.

SECT. 145. Towns, at their annual meetings, may
 2 determine when the lists named in section one hundred and
 3 twenty-one shall be committed, and when their taxes shall
 4 be payable, and that interest shall be collected thereafter.

SECT. 146. The rate of such interest, not exceeding
 2 one per cent a month, shall be specified in the vote, and
 3 shall be added to, and become part of the taxes.

The warrant to be issued by selectmen or assessors for col-
 5 lection of state taxes shall be in substance as follows :

“———, ss. A. B., constable or collector of the town
 7 of———, within the county of, —— : Greeting :

In the name of the State of Maine, you are hereby
 9 required to levy and collect of each of the several persons
 10 named in the list herewith committed unto you, his
 11 respective proportion therein set down, of the sum total
 12 of such list, it being said town’s proportion of the state
 13 tax for the year 18——; and to transmit and pay the
 14 same to —— ——, the treasurer of your town, or to
 15 his successor in office, and to complete and make an
 16 account of your collections of the whole sum on or before
 17 the —— day of —— next. And if any person refuses
 18 or neglects to pay the sum which he is assessed in said
 19 list, you shall distrain his goods or chattels to the value
 20 thereof; and keep the distress so taken for four days at
 21 the cost and charge of the owner; and if he does not pay
 22 the sum so assessed within said four days, then you shall
 23 sell at public vendue such distress for payment thereof
 24 with charges; first giving forty-eight hours’ notice thereof
 25 by posting advertisements in some public place in the town”
 26 (or plantation, as the case may be;) “and the overplus

27 arising by such sale, if any, beyond the sum assessed and
 28 the necessary charges of taking and keeping the distress,
 29 you shall immediately restore to the owner ; and for want
 30 for twelve days, of goods and chattels, whereon to make
 31 distress, except implements, tools and articles of furni-
 32 ture, exempt from attachment for debt, you shall take the
 33 body of such person so refusing or neglecting, and him
 34 commit to the jail of the county, there to remain until he
 35 pays the same, or such part thereof, as is not abated by
 36 the assessors for the time being, or the county commis-
 37 sioners for said county.

Given under our hands, by virtue of a warrant from the
 39 treasurer aforesaid, this ——— day of ———, 18—.

} *Assessors.*”

And a certificate of the assessment of any state tax shall
 44 be in substance as follows :

“Pursuance to a warrant from the treasurer of the State
 46 of Maine dated the ——— day of ———, 18—, we have
 47 assessed the polls and estates of the ——— of ———,
 48 the sum of ——— dollars and ——— cents, and have com-
 49 mitted lists thereof to the ——— of said, ——— viz : to
 50 ———, with warrants in due form of law for collecting
 51 and paying the same to ———, town treasurer of ———,
 52 or his successor in office, on or before the ——— day of
 53 ———, next ensuing.

In witness whereof, we have hereunto set our hands at
 55 ——— this ——— day of ———, 18—.

} *Assessors.*”

No error or informality in the warrant so far as it relates
60 to the description of the officer to whom any tax is to be
61 paid by the collector shall render the same invalid, or
62 relieve the collector from the duty of complying with the
63 provisions of the statute in that behalf, or from liability
64 on account of failure so to do.

SECT. 147. The warrant for collection of county or
2 town taxes, shall be made by the assessors in the same
3 tenor, with proper changes.

SECT. 148. When an original warrant issued by as-
2 sessors and delivered to a constable or collector for collec-
3 tion of a tax, has been lost or destroyed by accident, the
4 assessors may issue a new warrant for that purpose, which
5 shall have the same force as the original.

SECT. 149. When towns choose collectors, they may
2 agree what sum shall be allowed for performance of their
3 duties; but if none are chosen, or if those chosen refuse to
4 serve or give the requisite bond, the assessors may appoint
5 a suitable person to act as constable and collector for the
6 collection of taxes; and if the person so appointed refuses
7 to serve or to give the requisite bond, then they may ap-
8 point one of their own board to act as constable and col-
9 lector for the collection of taxes.

SECT. 150. In case of distress or commitment for non-
2 payment of taxes, the officer shall have the same fees
3 which sheriffs have for levying executions, except that
4 travel, in case of distress, shall be computed only from the
5 dwelling-house of the officer to the place where it is made.

SECT. 151. Every collector or constable, required to
2 collect taxes, shall receive a warrant from the selectmen
3 or assessors of the kind hereinbefore mentioned, and
4 shall faithfully obey its directions.

SECT. 152. The assessors shall require such constable
2 or collector to give bond for the faithful discharge of his
3 duty, to the inhabitants of the town, in such sum, and
4 with such sureties, as the municipal officers approve; and
5 bonds of collectors of plantations shall be given to the in-
6 habitants thereof, approved by the assessors, with like
7 conditions.

SECT. 153. When a tax is paid to a collector or con-
2 stable, he shall give a receipt therefor on demand; and if
3 he neglects or refuses so to do, he forfeits five dollars to
4 the aggrieved party, to be recovered in an action of debt.

SECT. 154. If a constable or collector dies before per-
2 fecting the collection of an assessment, the assessors shall
3 appoint, at the charge of their town, some suitable person
4 to perfect the collection, and grant him a sufficient warran
5 for that purpose.

SECT. 155. All plantations, required to pay any por-
2 tion of the public taxes, have all the powers of towns so
3 far as relates to the choice of constables and collectors and
4 the requiring bonds from them.

SECT. 156. If a person refuses to pay any part of the
2 tax assessed against him in accordance with this chapter,
3 the person whose duty it is to collect the same, may dis-
4 train him by any of his goods and chattels not exempt,
5 for the whole or any part of his tax, and may keep such
6 distress for four days at the expense of the owner, and if
7 he does not pay his tax within that time, the distress
8 shall be openly sold at vendue by the officer for its pay-
9 ment. Notice of such sale shall be posted in some public
10 place in the town, at least forty-eight hours before the
11 expiration of said four days.

SECT. 157. The officer, after deducting the tax and
2 expense of sale, shall restore the balance to the former
3 owner, with a written account of the sale and charges.

SECT. 158. If a person so assessed, for twelve days after
2 demand, refuses or neglects to pay his tax and to show the
3 constable or collector sufficient goods and chattels to pay
4 it, such officer may arrest and commit him to jail, until he
5 pays it or is discharged by law. If the assessors have just
6 grounds to fear that any person so assessed may abscond
7 before the end of said twelve days, he may demand imme-
8 diate payment, and on refusal, he may commit him as afore-
9 said.

SECT. 159. When a tax is made payable by instalments,
2 and any person, who was an inhabitant of the town at the
3 time of making such tax, and assessed therein, is about to
4 remove therefrom before the time fixed for any payment,
5 the collector or constable may demand and levy the whole
6 tax, though the time for collecting any instalment has not
7 arrived; and in default of payment he may distrain for it,
8 or take the course provided in section one hundred fifty-
9 seven.

SECT. 160. When new constables or collectors are chosen
2 and sworn before the former officers have perfected their
3 collections, the latter shall complete the same, as if others
4 had not been chosen and sworn.

SECT. 161. For non-payment of taxes, the collector or
2 constable may distrain the shares owned by the delinquent
3 in the stock of any corporation; and the same proceedings
4 shall be had as when like property is seized and sold on
5 execution.

SECT. 162. The proper officer of such corporation, on
2 request of such constable or collector, shall give him a cer-

3 tificate of the shares or interest owned by the delinquent
4 therein, and issue to the purchaser certificates of such shares
5 according to the by-laws of the corporation.

SECT. 163. When a person taxed in a town in which he
2 was living at the time of assessment, removes therefrom
3 before paying his tax, such constable or collector may de-
4 mand it of him in any part of the state, and, if he refuses
5 to pay, may distrain him by his goods, and for want there-
6 of may commit him to the jail of the county where he is
7 found, to remain until his tax is paid; and he shall have
8 the same power to distrain property and arrest the body in
9 any part of the state, as in the place where the tax is assessed.

SECT. 164. Any collector of taxes, or his executor or
2 administrator, may, after due notice, sue in his own name
3 for any tax, in an action of debt, and no trial justice or
4 judge of any municipal or police court before whom such
5 suit is brought, is incompetent to try the same by reason
6 of his residence in the town assessing said tax. Where
7 before suit the person taxed dies or removes to any other
8 town, parish or place in the state, or, being an unmarried
9 woman, marries, the aforesaid notice is not requisite, but
10 the plaintiff shall recover no costs, unless payment was
11 demanded before suit.

SECT. 165. If money not raised for a legal object, is
2 assessed with other moneys legally raised, the assessment
3 is not void; nor shall any error, mistake or omission by
4 the assessors, collector, or treasurer, render it void; but
5 any person paying such tax, may bring his action against
6 the town in the supreme judicial court for the same coun-
7 ty, and shall recover the sum not raised for a legal object,
8 with twenty-five per cent interest and costs, and any

9 damages which he has sustained by reason of the mis-
10 takes, errors, or omissions of such officers.

SECT. 166. When the owner of improved lands living
2 in this state, but not in the town where the estate lies, is
3 taxed, and neglects for six months after the lists of assess-
4 ment are committed to an officer for collection, to pay his
5 tax, such officer may distrain him by his goods and chat-
6 tels, and for want thereof may commit him to jail in the
7 county where he is found; or after two months' written
8 notice, may sue him for such tax in his own name in an
9 action of debt.

SECT. 167. When the owner or possessor of goods,
2 wares and merchandise, logs, timber, boards and other
3 lumber, stock in trade, including stock employed in the
4 business of any of the mechanic arts, horses, mules, neat
5 cattle, sheep or swine, resides in any other town than the
6 one in which such personal property is kept and taxed,
7 the constable or collector having a tax on any such
8 property for collection, may demand it of such owner or
9 possessor in any part of the state, and on his refusal to
10 pay, may distrain him by his goods, and for want thereof,
11 may commit him to jail in the county where he is found,
12 until he pays it or is discharged by law.

SECT. 168. Any collector impeded in collecting taxes,
2 in the execution of his office, may require proper per-
3 sons to assist him in any town where it is necessary,
4 and any person refusing when so required, shall, on com-
5 plaint, pay not exceeding six dollars at the discretion of
6 the justice before whom the conviction is had, if it appears
7 that such aid was necessary; and on default of payment,
8 the justice may commit him to jail for forty-eight hours.

SECT. 169. Every collector of taxes shall once in two
2 months at least exhibit to the municipal officers, or where
3 there are none, to the assessors of his town, a just and
4 true account of all moneys received on taxes committed to
5 him, and produce the treasurer's receipts for money by
6 him paid; and for neglect, he forfeits to the town two and
7 a half per cent on the sums committed to him to collect.

SECT. 170. When a collector having taxes committed
2 to him to collect, has removed; or in the judgment of the
3 municipal officers, assessors, or treasurer of a town, or
4 committee or treasurer of a parish, is about to remove
5 from the state before the time set in his warrants to make
6 payment to such treasurer; or when the time has elapsed,
7 and the treasurer has issued his warrant of distress; in
8 either case, said officers or committee, may call a meeting
9 of such town or parish, to appoint a committee to settle
10 with him for the money that he has received on his tax
11 bills, to demand and receive of him such bills, and to dis-
12 charge him therefrom; said meeting may elect another
13 constable or collector, and the assessors shall make a new
14 warrant and deliver to him with said bills, to collect the
15 sums due thereon, and he shall have the same power in
16 their collection as the original collector.

SECT. 171. If such collector or constable refuses to
2 deliver the bills of assessment, and to pay all moneys in
3 his hands collected by him, when duly demanded, he forfeits
4 two hundred dollars to the town or parish, as the case may
5 be, and is liable to pay what remains due on said bills of
6 assessment.

SECT. 172. When a constable or collector of taxes dies,
2 becomes insane, has a guardian, or by bodily infirmities is

3 incapable of doing the duties of his office before com-
4 pleting the collection, the assessors may appoint some
5 suitable person a collector to perfect such collection, and
6 may grant him a warrant for the purpose; and he shall
7 have the same power as the disqualified collector or con-
8 stable; but no person shall be so appointed without his
9 consent; and in these cases, the assessors may demand
10 and receive the tax bills of any person in possession
11 thereof, and deliver them to the new collector.

SECT. 173. When it appears that such insane or dis-
2 qualified constable or collector had paid to the treasurer a
3 larger sum than he had collected from the persons in his
4 list, the assessors in their warrant to such new constable or
5 collector, shall direct him to pay such sum to the guardian
6 of such insane, or to such disqualified constable or collector.

SECT. 174. On or before the first day of September in
2 each year, the treasurer of state shall issue his warrant to
3 the treasurer of each city, town and plantation in the state,
4 therein requiring him to transmit and pay said town's pro-
5 portion of the state tax for the year 18—, to ————,
6 treasurer of state, or to his successor in office, on or before
7 the time at which they are required to pay such tax.

SECT. 175. When the time for the payment of a state
2 tax to the treasurer of state has expired, and it is unpaid,
3 the treasurer of state shall give notice thereof to the
4 municipal officers of any delinquent town, and unless such
5 tax shall be paid within sixty days, the treasurer of state
6 may issue his warrant to the sheriff of the county, requir-
7 ing him to levy, by distress and sale, upon the real and
8 personal property of any of the inhabitants of the town;
9 and the sheriff or his deputy shall execute such warrants,

10 observing all the provisions mentioned in section ten of
11 chapter six of the Revised Statutes.

SECT. 176. On or before the first day of September of
2 each year, the county treasurer shall issue his warrants to
3 the treasurers of the several cities, towns and plantations
4 in his county, requiring them to transmit and pay their
5 town's proportion of the county tax for the year 18—, to
6 ——— ———, county treasurer, or his successor in office,
7 on or before the time fixed by law for said payment. And
8 if said town treasurer fails to pay such county tax for
9 forty days after the time fixed therefor, said county treas-
10 urer shall issue his warrant, directed to the sheriff of the
11 county, requiring him to levy it, by distress and sale, on
12 real and personal property of any of the inhabitants of the
13 town. And the sheriff or his deputy shall execute such
14 warrants, observing all the provisions mentioned in sec-
15 tion one hundred and nine of chapter six of the Revised
16 Statutes.

SECT. 177. If a collector or constable of a town or
2 parish dies without settling his accounts of taxes com-
3 mitted to him to collect, his executor or administrator,
4 within two months after his acceptance of the trust, shall
5 settle with such assessors for what was received by the
6 deceased in his life time; with the amount so received,
7 such executor or administrator is chargeable as the
8 deceased would be if living; and if he fails so to settle,
9 when he has sufficient assets in his hands, he shall be
10 chargeable with the whole sum committed to the deceased
11 for collection.

SECT. 178. If the constable or collector of any town or
2 parish, to whom taxes have been committed for collection,

3 neglects to collect and pay them to the treasurer named
 4 in the warrant of the assessors by the time therein stated,
 5 such treasurer shall issue his warrant, returnable in ninety
 6 days, and in substance as follows, to the sheriff of the
 7 county or his deputy, who shall execute it.

“A. B., treasurer of the——of——, in the county of
 9 ——, to the sheriff of said county, or his duty,

GREETING.

Whereas C. D., of aforesaid, (addition) on the
 12 day of , 18 , being a of taxes granted and agreed
 13 on by the aforesaid, had a list of assessments duly
 14 made by the assessors of the aforesaid, amounting to
 15 the sum of \$. , committed to him with a warrant
 16 under their hands, directing and empowering him to
 17 collect the several sums in said assessment mentioned,
 18 and pay the same to the treasurer of the aforesaid by
 19 the day of , 18 , but the said C. D. has been
 20 remiss in his duty by law required, and has neglected to
 21 collect the several sums aforesaid, and pay them to the
 22 treasurer of the aforesaid; and there still remains due
 23 thereof the sum of \$. , and the said C. D. still
 24 neglects to pay it: You are hereby, in the name of the
 25 state, required forthwith to levy the aforesaid sum of
 26 \$. , by distress and sale of the estate, real or
 27 personal, of said C. D., and pay the same to the treasurer
 28 of said , returning the overplus, if any, to said C. D.
 29 And for want of such estate, to take the body of said C.
 30 D., and him commit to the jail in the county aforesaid,
 31 there to remain until he has paid the said sum of \$.
 32 , with forty cents for this warrant, together with your
 33 fees, or he is otherwise discharged therefrom by order of

34 law; and make return of this warrant to myself, or my
35 successor, as treasurer of said , within ninety days
36 from this time, with your doings therein.

Given under my hand, this day of , in the year
38 eighteen hundred and .

, Treasurer of .”

SECT. 179. On each execution or warrant of distress
2 issued by the treasurer of state, or by the treasurer of a
3 county, town, or parish, against a constable or collector,
4 or against the inhabitants of a town, and delivered to a
5 sheriff or his deputy, he shall make returns of his doings
6 to such treasurer, within a reasonable time after the re-
7 turn day therein mentioned, with the money, if any, that
8 he has received by virtue thereof; and if he neglects to
9 comply with any direction of such warrant or execution,
10 he shall pay the whole sum mentioned therein. When it
11 is returned unsatisfied, or satisfied in part only, such
12 treasurer may issue an alias for the sum due on the re-
13 turn of the first; and so on, as often as occasion occurs.
14 A reasonable time after the return day shall be computed
15 at the rate of forty-eight hours for every ten miles dis-
16 tance from the dwelling-house of the sheriff or his deputy
17 to the place where the warrant is returnable.

SECT. 180. When a sheriff or deputy is deficient as
2 aforesaid, such treasurers may direct warrants to a cor-
3 oner of the county, requiring him to distrain therefor upon
4 the delinquent's real or personal estate; and the coroner
5 shall execute such warrants as a sheriff does on deficient
6 constables and collectors.

SECT. 181. Any officer selling personal property, dis-
2 trained under a warrant from such treasurers against a

3 sheriff, constable or collector, or against the inhabitants of
4 a town, shall proceed as in the sale of such property on
5 execution.

SECT. 182. When a warrant of distress from such
2 treasurers is levied on the real estate of a deficient consta-
3 ble, collector, sheriff or deputy sheriff, or against the in-
4 habitants of a town, for the purpose of sale, fourteen days'
5 notice of the sale, and time and place shall be given, by
6 posting advertisements in two or more public places in the
7 town or place where the estate lies, and in two adjoining
8 towns.

SECT. 183. At that time and place, the officer having
2 such warrant shall sell, at public vendue, so much of such
3 estate, in common and undivided with the residue, if any,
4 as is necessary to satisfy the sum named in the warrant,
5 with all legal charges; and execute to the purchaser a suffi-
6 cient deed thereof, which shall be as effectual as if executed
7 by the deficient owner.

SECT. 184. If the proceeds of such sale do not satisfy
2 such sum and legal charges, the treasurer who issued the
3 warrant, shall issue an alias warrant for the sum remaining
4 due; and the officer executing it shall arrest such deficient
5 officer, and proceed as on an execution for debt; and such
6 deficient officer shall have the same rights and privileges as
7 a debtor arrested or committed on execution in favor of a
8 private creditor.

SECT. 185. When any constable or collector of taxes
2 is taken on execution under this chapter, the assessors
3 may demand of him a true copy of the assessments, which
4 he received of them and then has in his hands unsettled,
5 with the evidence of all payments made thereon; and if he

6 complies with this demand, he shall receive such credit as
7 the assessors, on inspection of the assessment, adjudge him
8 entitled to, and account for the balance ; but if he refuses
9 he shall forthwith be committed to jail by the officer who
10 so took him, or by a warrant from a justice of the peace,
11 to remain there until he complies ; and the assessors shall
12 take and use copies of the record of assessments instead
13 of the copies demanded of him.

SECT. 186. The same town or parish may, at any time,
2 proceed to the choice of another collector, to complete the
3 collection of the assessments, who shall be sworn and give
4 the security required of the first collector ; and the asses-
5 sors shall deliver to him the uncollected assessments, with
6 a proper warrant for their collection, and he shall proceed
7 as before prescribed.

SECT. 187. When the tax of any person named in said
2 assessment does not thereby appear to have been paid, but
3 such person declares that it was paid to the former col-
4 lector, the new collector shall not distrain or commit him,
5 without a vote of such town or parish first certified to him
6 by its clerk.

SECT. 188. When a town neglects to choose any con-
2 stable or collector to collect a state or county tax, the
3 sheriff of the county shall collect it, on receiving an assess-
4 ment thereof, with a warrant under the hands of the
5 assessors of such town, duly chosen, or appointed by the
6 county commissioners, as the case may be.

SECT. 189. When plantations neglect to choose consta-
2 bles or collectors, or if those chosen and accepting their
3 trust neglect their duty, such plantations shall be pro-
4 ceeded against as in the case of deficient towns ; and such

5 deficient constables or collectors are liable to the same
6 penalties, and shall be removed in the same manner, as
7 deficient constables and collectors of towns.

SECT. 190. The sheriff or his deputy, on receiving such
2 assessment and warrant for collection as is mentioned in
3 the two preceding sections, shall forthwith post in some
4 public place in the town or plantation assessed, an attested
5 copy of such assessment and warrant, and shall make no
6 distress for any of such taxes until after thirty days
7 therefrom; and any person paying his tax to such sheriff
8 within that time, shall pay five per cent over and above
9 his tax for sheriff's fees and no more; but those who do
10 not pay within that time shall be distrained or arrested
11 by such officer, as by collectors; and the sheriff may
12 require aid for the purpose, and the same fees shall be
13 paid for travel and service of the sheriff, as in other cases
14 of distress.

SECT. 191. When an officer appointed to collect assess-
2 ments by virtue of a warrant, for want of property
3 arrests any person and commits him to jail, he shall give
4 an attested copy of his warrant to the jailer, and certify,
5 under his hand, the sum that he is to pay as his tax and
6 the costs of arresting and committing and that for want
7 of goods and chattels whereon to make distress, he has
8 arrested him; and such copy and certificate are a sufficient
9 warrant to require the jailer to receive and keep such
10 person in custody, until he pays his tax charges, and
11 thirty-three cents for the copy of the warrant; but he
12 shall have the rights and privileges, mentioned in section
13 one hundred and twenty.

SECT. 192. When a person, committed for non-payment
2 of taxes due to the state or county, is discharged by virtue

3 of any statute for the relief of poor prisoners confined in
4 jail for taxes, the town whose assessors issued the warrant
5 by which he was committed shall pay the whole tax required
6 of it.

SECT. 193. When a person imprisoned for not paying
2 his tax, is discharged, the officer committing him shall not
3 be discharged from such tax without a vote of the town,
4 unless he imprisoned him within one year after the taxes
5 were committed to him to collect.

SECT. 194. For commitments for non-payment of taxes,
2 the officer shall have the same fees as for levying execu-
3 tions, but his travel shall be computed only from his
4 dwelling-house to the place of commitment.

SECT. 195. In addition to the other provisions for the
2 collection of taxes legally assessed, the mayor and treas-
3 urer of any city, the selectmen of any town, and the
4 assessors of any plantation to which a tax is due, may
5 in writing direct an action of debt to be commenced
6 in the name of such city or of the inhabitants of such
7 town or plantation, against the party liable ; but no such
8 defendant is liable for any costs of suit, unless it appears
9 by the declaration and by proof, that payment of said tax
10 had been duly demanded before said suit.

SECT. 196. In all suits to collect a tax on real estate,
2 if it appears that at the date of the list on which such tax
3 was made the record title to the real estate listed was in
4 the defendant, he shall not deny his title thereto ; provided,
5 however, if any owner of real estate who has conveyed
6 the same shall forthwith file a copy of the description as
7 given in his deed, with the date thereof and the name and
8 residence of his grantee, in the registry of deeds where

9 such deed should be recorded, he shall be free from any
10 liability under this act for taxes thereafter assessed.
11 When such suits are commenced within eighteen months
12 from the date of the list, after such notice to the owners as
13 the court shall order, the judgment recovered against the
14 defendant therein shall be a lien on the land relating back
15 to the date of the list and continuing for thirty days after
16 rendition of judgment, to be enforced on execution in any
17 of the methods now provided by law.

*Duties of Town Treasurers, when Appointed Collectors of
Taxes.*

SECT. 197. The inhabitants of a town may in March an-
2 nually appoint their treasurer a collector of taxes; and he
3 may then appoint under him such number of assistants as
4 are necessary, who shall give bond for the faithful dis-
5 charge of their duties in such sum and with such sureties
6 as the municipal officers approve; and he shall have such
7 powers as are vested in collectors chosen for that purpose.

SECT. 198. At any meeting, when it votes to raise a
2 tax, a town may agree on the abatement to be made to
3 those who voluntarily pay their taxes to the collector or
4 treasurer at certain periods, and the times within which
5 they are so entitled; and a notification of such votes, and
6 the time when such taxes must be paid to obtain the abate-
7 ment, shall be posted by the treasurer in one or more
8 public places in his town, within seven days after such
9 commitment; and all who so pay their taxes are entitled
10 to such abatement; but no person shall receive an abate-
11 ment of more than ten per cent of his tax; and all taxes

12 not so paid shall be collected by the collector or his
13 deputy, under the other provisions of this chapter.

SECT. 199. The assessors of any town which at its an-
2 nual meeting regulates the collection of its taxes agreeably
3 to the two preceding sections, shall assess the same in due
4 form, and deposit them in the hands of the treasurer for
5 collection, with their warrant for that purpose, after he and
6 his deputies are qualified.

SECT. 200. All the powers granted in this chapter to
2 treasurers, who are appointed collectors of taxes, are ex-
3 tended until the collection of any tax committed to them
4 has been completed, notwithstanding the year for which
5 they were appointed has elapsed.

SECT. 201. The municipal officers of towns shall re-
2 quire the treasurer thereof to give bond, with sufficient
3 sureties, for faithful performance of the duties of his office,
4 and if he neglects or refuses, it shall be deemed a refusal
5 to accept the office, and the town shall proceed to a new
6 choice, as in case of vacancy.

SECT. 202. Every treasurer shall render an account of
2 the finances of his town, and exhibit all books and accounts
3 pertaining to his office, to the municipal officers thereof,
4 or to any committee appointed by it to examine said
5 accounts, when required; and such officers shall examine
6 such treasurer's accounts as often as once in three months.

SECT. 203. The treasurer of any town who is also a
2 collector, may issue his warrant to the sheriff of any
3 county or to his deputy, or to a constable of his town,
4 directing him to distrain the person or property of any
5 person delinquent in paying his taxes, after the expira-
6 tion of the time fixed for payment by vote of the town;

7 which warrant shall be of the same tenor as that prescribed
8 to be issued by municipal officers or assessors to collectors,
9 with the appropriate changes, returnable to the treasurer
10 in thirty, sixty or ninety days.

SECT. 204. When such treasurer thinks that there is
2 danger of losing by delay a tax assessed on any individual,
3 he may distrain his person or property before the expira-
4 tion of the time fixed by vote of the town.

SECT. 205. Before such officer serves any such war-
2 rant, he shall deliver to the delinquent, or leave at his
3 last and usual place of abode, a summons from said col-
4 lector and treasurer, stating the amount of tax due, and
5 that it must be paid within ten days from the time of
6 leaving such summons, with twenty cents for the officer
7 for leaving the same; and if not so paid, the officer shall
8 serve such warrant the same as collectors of taxes may
9 do, and shall receive the same fees as for levying execu-
10 tions in personal actions.

Special Provisions.

SECT. 206. The affidavit of any disinterested person as
2 to posting notifications required for the sale of any land to
3 be sold by the sheriff or his deputy, constable or collector,
4 in the execution of his office, may be used in evidence in
5 any trial to prove the fact of notice; if such affidavit, made
6 on one of the original advertisements, or on a copy of it, is
7 filed in the registry of the county or district where the land
8 lies, within six months.

SECT. 207. When the estate of an inhabitant of a town
2 or parish, who is not an assessor thereof, is levied upon
3 and taken as mentioned in section seventy-three, he may

4 maintain an action against such town or parish, and recover
 5 the full value of the estate so levied on, with interest at the
 6 rate of twenty per cent from the time it was taken, with
 7 costs; and such value may be proved by any other legal
 8 evidence, as well as by the result of the sale under such
 9 levy.

SECT. 208. All warrants lawfully issued by a state or
 2 county treasurer, shall be made returnable in three months,
 3 and may be renewed for the collection of what appears due
 4 upon them when returned, including expenses incurred in
 5 attempting to collect them; and the power and duty of the
 6 sheriff shall be the same in executing such alias or pluries
 7 warrant, as if it were the original.

Enforced Collection of Taxes on Real Estate.

SECT. 209. For all taxes legally assessed on real estate
 2 and on equitable interests assessed under section three, a
 3 lien is created which may be enforced by attachment in
 4 suit authorized as provided in sections one hundred sixty-
 5 three and one hundred sixty-five or one hundred ninety-
 6 four to be made within two years from date of the original
 7 commitment, or by sale in the manner and within the time
 8 hereinafter provided.

Collectors' Notice of Sale.

SECT. 210. If any such tax remains unpaid for nine
 2 months from the date of the assessment, the collector may
 3 give notice thereof, and of his intention to sell so much
 4 of such real estate or interest as is necessary for the pay-
 5 ment of said tax interest and all the charges, by posting
 6 notices thereof in the same manner and at the same places

7 that warrants for town meetings are therein required to be
8 posted, six weeks before the day of sale, designating the
9 name of the owner, if known, the right, lot, and range,
10 the number of acres as nearly as may be, the amount of
11 tax due, and such other short description taken from the
12 inventory as is necessary to render its identification cer-
13 tain and plain, with the valuation thereof, and shall cause
14 said notice to be published in some newspaper, if any,
15 published in the county where such real estate lies, three
16 weeks successively; such publication to begin six weeks,
17 before the day of the sale; if no newspaper is published
18 in said county, said notice shall be published in like man-
19 ner in the state paper; he shall in the notices and ad-
20 vertisements so posted and published, state the name of
21 the town, and if within three years it has been changed,
22 for the whole or a part of the territory, both the present
23 and former name shall be stated, and that if the taxes, in-
24 terest and charges are not paid within eighteen months
25 from the date of assessment, so much of the estate as is
26 sufficient to pay the amount due therefor, with interest
27 and charges, will be sold without further notice, at public
28 auction, at a place, day and hour therein named, after the
29 expiration of the eighteen months and not exceeding
30 twenty months from the date of assessment. The date of
31 assessment, the name of the collector, and notice that
32 nine months have elapsed since the date of the assessment
33 of said tax to the collector, shall be stated in the adver-
34 tisement. Said collector shall lodge with the town clerk
35 a copy of such notice, with his certificate thereon that he
36 has given notice of the intended sale as required by law.
37 Such copy and certifiante shall be recorded by said clerk

38 and the record so made shall be open to the inspection of
 39 all persons interested. The clerk shall furnish to any
 40 person desiring it an attested copy of such record, on re-
 41 ceiving payment or tender of payment of a reasonable
 42 sum therefor; but notices of sales of real estate within
 43 any village corporation for unpaid taxes of said corpora-
 44 tion may be given by notices thereof posted in the same
 45 manner and at the same places as warrants for corporation
 46 meetings and by publication as aforesaid.

Form.

SECT. 211. The notice and advertisement of the collector
 2 shall be in substance as follows :

“Unpaid taxes on lands of resident and non-resident
 4 owners, situated in the town of _____, in the
 5 county of _____, for the year _____.

(N. B.) The name of the town was formerly

 (to be stated in case of change of name,
 8 as mentioned in section 247.) “The following list of
 9 taxes on real estate of resident and non-resident owners
 10 in the town of _____, for the year _____, com-
 11 mitted to me for collection for said town, on the
 12 day of _____, 18 _____, more than nine months since,
 13 remain unpaid; and notice is hereby given that if said
 14 taxes, interest and charges are not previously paid, so
 15 much of the real estate taxed as is sufficient to pay the
 16 amount due therefor, including interest and charges, will
 17 be sold at public auction at _____, in said town, on
 18 the _____ day of _____, 18 _____, at
 19 o'clock _____ M.” (N. B. Here follows the list, a short

20 description of each parcel taken from the inventory to be
 21 inserted in an additional column.)

C. D., Collector of Taxes, of the town
 23 of .”

Special Notices to Owners.

SECT. 212. After the land is so advertised, and at least
 2 ten days before the day of sale, the collector shall notify
 3 the owner if resident, or occupant thereof, if any, of the
 4 time and place of sale by delivering to him in person, or
 5 leaving at his last and usual place of abode, a copy of
 6 such notice so far as relates to such estate owned or occu-
 7 pied by him, signed by him, stating the time and place of
 8 sale and the amount of taxes due. In case of non-resident
 9 owners of unoccupied lands notice shall be sent by mail to
 10 the last and usual address, if known to the collector, ten
 11 days before the day of sale. If such tax is paid before
 12 the time of sale, the amount to be paid for such advertise-
 13 ment and notice shall not exceed one dollar.

SECT. 213. When no person appears to discharge the
 2 taxes duly assessed on any real estate so advertised, with
 3 costs of advertising, on or before the time of sale,
 4 the collector shall proceed to sell at public auction
 5 to the highest bidder so much of such real estate
 6 or interest as is necessary to pay the tax due, with three
 7 dollars for advertising and selling it, and twenty-five cents
 8 more for each copy required to be lodged with the town
 9 clerk, and sixty-seven cents for the deed thereof, and cer-
 10 tificate of acknowledgment. If the bidding is for less
 11 than the whole, it shall be for a fractional part of the
 12 estate, and the bidder who will pay the sum due for the

13 least fractional part shall be the purchaser. If more than
14 one right, lot or parcel of land is so advertised and sold,
15 said charge of three dollars shall be divided equally among
16 the several rights, lots or parcels advertised and sold at
17 any one time ; and the collector shall receive in addition,
18 fifty cents on each parcel of real estate so advertised and
19 sold, when more than one parcel is advertised and sold.

Collector's Return of Sale.

SECT. 214. The collector making any sale of real estate
2 for non-payment of taxes, shall, within thirty days after
3 such sale make a return, with a particular statement of his
4 doings in making such sale, to the clerk of his town ; who
5 shall record it in the town records ; and said return, or if
6 lost or destroyed, an attested copy of the record thereof,
7 shall be evidence of the facts therein set forth in all cases
8 where such collector is not personally interested.

Form.

SECT. 215. The collector's return to the town clerk
2 shall be in substance as follows :

“Pursuant to law I caused the taxes assessed on the real
4 estate described herein, situated in the town of
5 for the year , to be advertised according to law by
6 posting notices as required by law and by advertising in the
7 three weeks successively the first publication,
8 being on the day of and at least six
9 weeks before the day of sale ; I also, at least ten days
10 before the day of sale, notified the owners or occupants
11 of said lands, and addressed to the non-resident owners
12 of unoccupied lands whose addresses were known to me,

13 notice of the time and place of said sale in the manner
14 provided by law as follows, to wit: and afterwards on
15 the day of , 18 , at , in
16 said , at o'clock, M., being the
17 time and place of sale, I proceeded to sell according to
18 the tenor of the advertisement, the estates upon which
19 the taxes so assessed remained unpaid; and in the sched-
20 ule following is set forth each parcel of the estate so
21 offered for sale, the amount of taxes, and the name of the
22 purchaser; and I have made and executed deeds of the
23 several parcels to the several persons entitled thereto, and
24 placed them on file in the town treasurer's office, to be
25 disposed of as the law requires.

SCHEDULE NO. 1.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
----------------	--------------------------	--------------------------------------	----------------	--------------------

In witness of all which I have hereunto subscribed my
27 name, this day of , 18—.

28 C. D., Collector of taxes of the
29 town of

30 For his fidelity in discharging the duties herein required,
31 the town is responsible, and has a remedy on his bond in
32 case of default. He may, if necessary to complete the
33 sale, adjourn the auction from day to day.

Collector's Certificate.

SECT. 216. When real estate is so sold for taxes, the
2 collector shall, within four days after the day of sale, lodge
3 with the treasurer of his town a certificate under oath
4 designating the quantity of land sold, the names of the
5 owners of each parcel, and the names of the purchasers;

6 what part of the amount of each was tax, and what was
7 cost and charges ; also a deed containing a description of
8 each parcel sold, running to the purchasers.

SECT. 217. The treasurer shall not deliver the deeds to
2 the grantees but put them on file in his office, to be deliv-
3 ered at the expiration of one year from the day of sale, in
4 case the owner does not within that time redeem his estate
5 from the sale, by payment of the taxes, interest at the
6 rate aforesaid to the time of redemption, and costs as
7 above provided, with sixty-seven cents for the deed and
8 certificate of acknowledgment. If the deed is recorded
9 within thirteen months after the day of sale, no interven-
10 ing attachment or conveyance shall affect the title.

Redemption Within Two Years.

SECT. 218. Any person, to whom the right by law
2 belongs, may, at any time within two years after such
3 certificate is lodged with the town treasurer, redeem any
4 real estate or interest of resident or non-resident prop-
5 rietors sold for taxes, on paying into the town treasury
6 for the purchaser, the full amount so certified to be due,
7 both taxes and costs, including the sum allowed for the
8 deeds, with interest on the whole at the rate of twenty
9 per cent a year from the date of said certificate, which
10 shall be received and held by said treasurer as the prop-
11 erty of the purchaser aforesaid ; and the treasurer shall
12 pay it to said purchaser, his heirs, or assigns, on demand ;
13 and if not paid when demanded, the purchaser may
14 recover it in any court of competent jurisdiction, with
15 costs and interest at the rate of twenty per cent after such
16 demand. The sureties of the treasurer shall pay the same

17 on failure of said treasurer. And in default of payment
18 by either, the town or plantation shall pay the same with
19 costs and interest as aforesaid.

SECT. 219. If no person having legal authority so to do
2 redeems the same within the time aforesaid by paying the
3 full amount required by this chapter, said treasurer shall
4 deliver to the purchaser the deeds so lodged with him by the
5 collector; and if he wilfully refuses to deliver such deed
6 to such purchaser, on demand, after said two years and
7 forfeiture of the land as aforesaid, he forfeits to said pur-
8 chaser the full value of the property so to be conveyed, to
9 be recovered in an action of debt, with costs and interest
10 as in other cases; the sureties of said treasurer shall make
11 good the payment here required, in default of payment by
12 the principal; and on the failure of both, the town is
13 liable.

SECT. 220. The person interested in the estate, by pur-
2 chase at the sale, may pay any tax assessed thereon, before
3 or after that so advertised, and for which the estate
4 remains liable, and on filing with the treasurer the receipt
5 of the officer to whom it was paid, the amount so paid
6 shall be added to that for which the estate was liable, and
7 shall be paid by the owner redeeming the estate, with
8 interest at the same rate as on the other sums. After the
9 deed is so delivered, the owner has six months within
10 which to redeem his estate, by paying to the purchaser
11 the sum by him so paid, with interest at the rate of twenty-
12 five per cent a year.

SECT. 221. Any owner of the real estate sold under
2 section two hundred and twelve, having paid the taxes,
3 costs, charges, and interest as aforesaid, may, at any time

4 within one year after making such payment, commence a
5 suit against the town to recover the amount paid, and if
6 on trial it appears that the money raised was for an unlaw-
7 ful purpose, he shall have judgment for the amount so
8 paid. If not commenced within the year, the claim shall
9 be forever barred. The suit may be in the supreme judi-
10 cial or superior court, and the plaintiff recovering judg-
11 ment therein shall have full costs, although the amount of
12 damages is less than twenty dollars.

Within What Time Sales Must Be Made.

SECT. 222. No sale of real estate for non-payment of
2 taxes under this chapter shall be made by any officer to
3 whom a warrant for their collection has been committed
4 after two years from the date of the original commitment
5 of such taxes, provided that this section shall not be con-
6 strued to apply to sales on executions, on attachments to
7 enforce tax liens.

SECT. 223. The copy of the notice of sale and the cer-
2 tificate thereon, deposited with the town clerk, as require in
3 section one hundred and ninety-three, or if they are lost or
4 destroyed, an attested transcript of the town clerk's record
5 thereof; shall be conclusive evidence that such notice was
6 given as is required by this chapter in the trial of all issues,
7 in which the collector who made the sale is not personally
8 interested.

SECT. 224. The treasurer's receipt or certificate of pay-
2 ment of a sufficient sum to redeem any lands taxed as
3 aforesaid, shall be legal evidence of such payment and
4 redemption.

Additional Provisions.

SECT. 225. The municipal officers may employ one of
2 their own number, or some other person, to attend the sale
3 for taxes of any real estate, in which their town is inter-
4 ested, and bid therefor a sum sufficient to pay the amount
5 due and charges, in behalf of the town, and the deed shall
6 be made to it.

SECT. 226. In all cases where real estate has been sold
2 for state, county or town taxes, the owner may, within the
3 time allowed by law, pay the sums necessary to redeem the
4 same, into the treasury of the state, county or town to
5 which the tax is to be paid, and such payment seasonably
6 made shall redeem the estate. The treasurer shall pay the
7 amount so received by him to the person entitled thereto
8 according to the records and documents in his office.

SECT. 227. In the trial of any action at law or in equity
2 involving the validity of any sale of real estate for non-pay-
3 ment of taxes effected since March three, eighteen hundred
4 and seventy-four, it shall be sufficient for the party claim-
5 ing under it, in the first instance, to produce in evidence
6 the collector's or treasurer's deed, duly executed and re-
7 corded, and then he shall be entitled to judgment in his
8 favor unless the party contesting such sale, or the person
9 under whom he claims, shall have deposited with the clerk
10 of the court in which such action is pending, before
11 the beginning of his said action or defence the amount of
12 all such taxes, interest and costs accruing under such sale,
13 and of all taxes paid after such sale, and interest thereon,
14 to be paid out by order of court to the party
15 legally and equitably entitled thereto, and then he may
16 be admitted to prosecute or defend; but if the other

17 party then produces in addition to the deed as aforesaid
18 the assessments signed by the assessors and their warrant
19 to the collector, and proves that such collector or treas-
20 urer complied with the requirements of law in advertising
21 and selling such real estate, he shall have judgment in his
22 favor; and in all such actions involving the validity of
23 sales made after this act takes effect, the collector's re-
24 turn to the town clerk, the town clerk's record, or if lost
25 or destroyed, said clerk's attested copy of such record as
26 provided in section two hundred thirteen shall be *prima*
27 *facie* evidence of all facts therein alleged.

SECT. 228. The foregoing section shall not be con-
2 strued to relieve any collector from liability for damages
3 occasioned to any party by his negligence or misfeasance
4 as such collector.

SECT. 229. The following public acts or sections of acts,
2 named and herein designated are repealed except so far
3 as they are preserved in the following section :

Chapter six of the Revised Statutes, entitled "The as-
5 sessment and collection of taxes."

Chapter three hundred and twenty-nine of the Public
7 Laws of 1885, entitled "An Act providing for the taxa-
8 tion of life insurance companies."

Section two of chapter three hundred and fifty-nine of
10 the Public Laws of 1885, entitled "An act to amend the
11 Revised Statutes."

Chapter three hundred and fifty-three of the Public
13 Laws of 1885, entitled "An Act to amend section seventy
14 of chapter six of the Revised Statutes, relating to assess-
15 ment of taxes in places not incorporated."

Chapter three hundred and fifty of the Public Laws of 17 1885, entitled “An Act to amend section one hundred 18 and seventy-five of chapter six of the Revised Statutes, 19 relating to suit for taxes.”

Chapter three hundred and twenty-nine of the Public 21 Laws of 1885, entitled “An Act providing for the taxa- 22 tion of Life Insurance Companies.”

Chapter seventy-five of the Public Laws of 1887, entitled 24 “An Act to amend section forty-one of chapter six of the 25 Revised Statutes, relating to tax on railroads.”

Chapter seventy-two of the Public Laws of 1887, en- 27 titled “An Act additional to and amendatory of sections 28 fifty-five, fifty-six, fifty-seven and fifty-eight of chapter 29 six of the Revised Statutes, relating to corporations.”

Chapter seventy-four of the Public Laws of 1887, en- 31 titled “An Act to amend section sixty-four of chapter six 23 of the Revised Statutes, relating to taxation of corpora- 33 tions.”

Chapter eighty of the Public Laws of 1887, entitled 35 “An Act additional to and amendatory of section eighty- 36 two of chapter six of the Revised Statutes, relating to 37 the collection of highway taxes on lands in unincorporated 38 places.”

Chapter two hundred and ninety-six of the Public Laws 40 of 1889, entitled “An Act in relation to suits for taxes.”

Chapter one hundred and seventy-five of the Public Laws 42 of 1889, entitled “An Act in relation to the taxation of 43 trust funds.”

Chapter two hundred and seventy-four of the Public Laws 45 of 1889, entitled “An Act to amend section six, chapter 46 six of the Revised Statutes, relative to property exempt 47 from taxation.”

SECT. 230. The acts declared to be repealed remain in
2 force for the trial and punishment of all past violations of
3 them, and for the recovery of penalties and forfeitures al-
4 ready incurred and for the preservation of all rights and
5 their remedies existing by virtue of them, and so far as
6 they apply to the collection of any tax heretofore assessed,
7 or to any office, trust, judicial proceeding, right, con-
8 tract, limitation or event already affected by them. The
9 repeal of the acts aforesaid does not revive any of the acts
10 repealed by them.

REPORT OF COMMITTEE.

The Committee on Taxation to which was referred the report of the Special Tax Commission, and various petitions praying for an equalization of taxes, have had the same under consideration, and ask leave to report the accompanying bill, entitled "An Act relating to the Assessment and Collection of Taxes," and that the same ought to pass.

SAVAGE, for the Committee.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 13, 1891. }

Tabled, pending acceptance of report, by Mr. SAVAGE of Auburn,
and report and bill ordered printed.

W. S. COTTON, *Clerk.*