

MAINE STATE LEGISLATURE

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Sixty-Fifth Legislature.

HOUSE.

No. 313.

STATE OF MAINE.

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

AN ACT to amend Chapter Six of the Revised Statutes
relating to the Collection and Payment of State and
County Taxes.

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

SECTION 1. 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. 2. 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. 3. Section thirty-seven of chapter six of the Revised
2 Statutes is hereby amended so as to read as follows :

‘Section 37. The treasurer, in his warrant, shall require
4 said officers to make a fair list of their assessments, set-
5 ting forth in distinct columns against each person’s name
6 how much he is assessed for polls, how much for real
7 estate, and how much for personal estate, distinguishing
8 any sum assessed to such person as guardian, or for any
9 estate in his possession as executor, administrator, or
10 trustee ; to insert in such list the number of acres of land
11 assessed to each non-resident proprietor, and the value at
12 which they have estimated them ; to commit such list,
13 when completed and signed by a majority of them, to the
14 collector or constables of such town or other place, with
15 their warrants in due form requiring them to collect and
16 pay the same to the treasurer of such town or other place,
17 at such times as the legislature, in the act authorizing such
18 tax, directed them to be paid ; and to return a certificate
19 of the names of such officers and the amount so committed
20 to each, two months at least, before the time at which
21 they are required to pay in such tax.’

SECT. 4. Section one hundred and eleven of chapter
2 six of the Revised Statutes is hereby amended so as to
3 read as follows :

‘Section 111. If the voters of a town, of which a state
5 or county tax is required, choose assessors who neglect to
6 assess the tax required by the warrant issued to them,
7 and to certify it as the law directs ; and if the estates of

8 such assessors are insufficient to pay such taxes as are
9 already provided, the treasurer of state, or of the county
10 as the case may be, for the time being, shall issue his
11 warrant to the sheriff of such county, requiring him to
12 levy, by distress and sale, such deficiency on the real and
13 personal estates of such inhabitants; and the sheriff or
14 his deputy shall execute such warrants observing all the
15 provisions mentioned in section one hundred and nine.

SECT. 5. Section one hundred and twenty-two of chapter
2 six of the Revised Statutes is hereby amended so as to
3 read as follows :

‘Section 122. The warrant to be issued by selectmen or
5 assessors for collection of state taxes shall be in substance
6 as follows :

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

Greeting :

In the name of the State of Maine, you are hereby
11 required to levy and collect of each of the several persons
12 named in the list herewith committed unto you, his
13 respective proportion therein set down, of the sum total
14 of such list, it being said town’s proportion of the State
15 tax for the year 18—; and to transmit and pay the same
16 to —— ——, the treasurer of your town, or to his
17 successor in office, and to complete and make an account
18 of your collections of the whole sum on or before the ——
19 day of —— next. And if any person refuses or neglects
20 to pay the sum which he is assessed in said list, you shall
21 distrain his goods or chattels to the value thereof; and
22 keep the distress so taken for four days at the cost and
23 charge of the owner; and if he does not pay the sum so

24 assessed within said four days, then you shall sell at public
 25 vendure such distress for payment thereof with charges ;
 26 first giving forty-eight hours' notice thereof by posting
 27 advertisements in some public place in the town" (or plan-
 28 tation, as the case may be ;) "and the overplus arising by
 29 such sale, if any, beyond the sum assessed and the
 30 necessary charges of taking and keeping the distress, you
 31 shall immediately restore to the owner ; and for want for
 32 twelve days, of goods and chattels, whereon to make
 33 distress, except implements, tools and articles of furniture
 34 exempt from attachment for debt, you shall take the body
 35 of such person so refusing or neglecting, and him commit
 36 to the jail of the county, there to remain until he pays
 37 the same, or such part thereof, as is not abated by the
 38 assessors for the time being, or the county commissioners
 39 for said county.

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

} *Assessors.*"

And a certificate of the assessment of any State tax shall
 46 be in substance as follows :

"Pursuant to a warrant from the treasurer of the State
 48 of Maine dated the — day of —, 18—, we have
 49 assessed the polls and estates of the — of —,
 50 the sum of — dollars and — cents, and have
 51 committed lists thereof to the — of said, — viz :
 52 to — —, with warrants in due form of law for col-
 53 lecting and paying the same to — —, town treasurer
 54 of —, or his successor in office, on or before the —
 55 day of —, next ensuing.

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

} *Assessors.*"

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

SECT. 6. 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. 7. When the time for the payment of a State tax
 2 to the treasurer of State has expired, and it is unpaid, the
 3 treasurer of State shall give notice thereof to the municipi-
 4 pal officers of any delinquent town, and unless such tax
 5 shall be paid within sixty days, the treasurer of State may
 6 issue his warrant to the sheriff of the county, requiring
 7 him to levy, by distress and sale, upon the real and per-
 8 sonal property of any of the inhabitants of the town; and
 9 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. 8. On or before the first day of September of
 2 each year, the county treasurer shall issue his warrants
 3 to the treasurers of the several cities, towns and planta-

4 tions in his county, requiring them to transmit and pay
5 their town's proportion of the county tax for the year
6 18—, to—— ———, county treasurer, or his successor
7 in office, on or before the time fixed by law for said pay-
8 ment. And if said town treasurer fails to pay such county
9 tax for forty days after the time fixed therefor, said county
10 treasurer shall issue his warrant, directed to the sheriff
11 of the county, requiring him to levy it, by distress and
12 sale, on real and personal property of any of the inhabi-
13 tants of the town. And the sheriff or his deputy shall
14 execute such warrants, observing all the provisions men-
15 tioned in section one hundred and nine of chapter six of
16 the Revised Statutes.

SECT. 9. Section one hundred and fifty-nine of chapter
2 six of the Revised Statutes is hereby amended so as to
3 read as follows :

‘Section 159. On each execution or warrant of distress
5 issued by the treasurer of state, or by the treasurer of a
6 county, town or parish, against a constable or collector,
7 or against the inhabitants of a town, and delivered to a
8 sheriff or his deputy, he shall make returns of his doings
9 to such treasurer, within a reasonable time after the return
10 day therein mentioned, with the money, if any, that he
11 has received by virtue thereof; and if he neglects to com-
12 ply with any direction of such warrant or execution, he
13 shall pay the whole sum mentioned therein. When it is
14 returned unsatisfied, or satisfied in part only, such treas-
15 urer may issue an alias for the sum due on the return of
16 the first; and so on, as often as occasion occurs. A
17 reasonable time after the return day shall be computed at
18 the rate of forty-eight hours for every ten miles distance

19 from the dwelling-house of the sheriff or his deputy to
20 the place where the warrant is returnable.

SECT. 10. Section one hundred and sixty-one of chapter
2 six of the Revised Statutes is hereby amended so as to
3 read as follows :

‘Section 161. Any officer selling personal property dis-
5 trained under a warrant from such treasurers against a
6 sheriff, constable or collector, or against the inhabitants of
7 a town, shall proceed as in a sale of such property on
8 execution.’

SECT. 11. Section one hundred sixty-two of chapter
2 six of the Revised Statutes is hereby amended so as to
3 read as follows ;

‘Section 162. When a warrant of distress from such
5 treasurers is levied on the real estate of a deficient con-
6 stable, collector, sheriff, or deputy sheriff, or against the
7 inhabitants of a town, for the purpose of sale, fourteen
8 day’s notice of the sale, and time and place shall be given,
9 by posting advertisements in two or more public places
10 in the town or place where the estate lies, and in two
11 adjoining towns.’

SECT. 12. All acts and parts of acts inconsistent here-
2 with are repealed, except so far as they relate to the col-
3 lection and transmission of taxes heretofore assessed, and
4 to any remedy therefor or proceeding in relation thereto.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 26, 1891. }

Reported by Mr. SAVAGE of Auburn, from Committee on Judiciary,
and ordered printed under joint rules.

W. S. COTTON, *Clerk.*