

MAINE STATE LEGISLATURE

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N I N E T Y - S E V E N T H L E G I S L A T U R E

Legislative Document

No. 336

S. P. 127

In Senate, February 1, 1955

Referred to the Committee on Judiciary, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Sinclair of Somerset.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT to Revise the Taxation Laws Relating to Towns.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., c. 91-A, additional. The revised statutes are hereby amended by adding thereto a new chapter to be numbered 91-A, to read as follows:

'Chapter 91-A.

PROPERTY TAX LAWS.

General Provisions Respecting Taxation.

Sec. 1. Definitions. The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

- I. The term "municipality" shall include cities, towns and plantations.
- II. The term "place" shall include municipalities, townships and any other unorganized area.
- III. The term "municipal officers" shall mean the mayor and aldermen of cities, the selectmen of towns and the assessors of plantations.
- IV. The term "tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.
- V. The term "mortgagee" shall be construed to include the heirs and assigns of the mortgagee.

VI. The terms "reside" or "resident" shall have reference to place of domicile.

VII. The term "estates" shall be construed to mean both real estate and personal property.

VIII. The term "property" shall be construed to mean both real estate and personal property.

IX. The term "person" may include a body corporate.

Sec. 2. Poll tax. A poll tax of \$3 shall be assessed upon every male resident of the State above the age of 21 years whether a citizen of the United States or an alien, in the place where he resides on the 1st day of each April, unless he is exempted therefrom by the provisions of this chapter. No person shall be considered a resident of a place merely on account of being present there as a student in an educational institution.

Sec. 3. Real estate and personal property taxable. All real estate within the State, all personal property of residents of the State, and all personal property within the State of persons not residents of the State is subject to taxation on the 1st day of each April hereinafter provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date.

Sec. 4. Real estate; tax definition. Real estate, for the purposes of taxation, shall include all lands in the State and all buildings and other things affixed to the same, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in land exempt from taxation; and transmission lines of electric light and power companies. Buildings on leased land or on land not owned by the owner of the buildings, when situated in any municipality shall be considered real estate for purposes of taxation and shall be taxed in the municipality where said land is located; but when such buildings are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located.

Sec. 5. Real estate; tax lien. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in section 4, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate taxed sufficiently accurate to identify it. Such lien shall take precedence over all other claims on said real estate, and shall continue in force until the taxes are paid, or until said lien is otherwise terminated by law.

Sec. 6. Real estate; where taxed. All real estate shall be taxed in the place where it is, to the owner or person in possession, whether resident or nonresident.

Sec. 7. Personal estate; tax definition. Personal property for the purposes of taxation includes all goods, chattels, moneys and effects, tangible or intangible, wheresoever they are; all vessels, at home or abroad; money at interest and debts due the persons to be taxed more than they are owing; all public securities; and shares in moneyed and other corporations within or without the State, except as otherwise provided by law.

Sec. 8. Personal property; where taxed; employed in trade. All personal property within or without the State, except in cases enumerated in the following section, shall be taxed to the owner in the place where he resides; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.

Sec. 9. Exceptions. The excepted cases referred to in the preceding section are the following:

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the place where so employed, except as otherwise provided for in this subsection; provided that the owner, his servant, subcontractor or agent occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment.

A. For the purposes of this subsection, "personal property employed in trade" shall include liquefied petroleum gas installations together with tanks or other containers used in connection therewith.

B. All manufactured merchandise, except products either intended for manufacture into other merchandise or used or for use in connection therewith and except merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the place where situated.

II. Personal property enumerated in this subsection shall be taxed in the place where situated.

A. Portable mills, logs in any place to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit.

B. All potatoes stored awaiting sale or shipment, except as otherwise provided in paragraph B of subsection V of section 10.

C. All store fixtures, office furniture, furnishings, fixtures and equipment.

D. Professional libraries, apparatus, implements and supplies.

E. Coin-operated vending or amusement devices.

F. All boats other than those used exclusively in tidal waters.

G. All house trailers except those taxed as stock in trade.

III. Personal property which is within the State and owned by persons residing out of State shall be taxed either to the owner, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place therein where such property is.

A. A lien is created on said property for the payment of the tax, which may be enforced by the tax collector to whom the tax is committed, by a sale of the property as hereinafter provided.

B. A lien is also created on said property in behalf of the person in possession, which he may enforce, for the repayment of all sums by him lawfully paid in discharge of the tax; and if such person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payments and discharge of the whole tax, he may recover of the owner such owners proper share thereof.

IV. Mules, horses, neat cattle and domestic fowl shall be taxed in the municipality where they are regularly kept to the owner or person who has them in possession. Presence in a place for pasturing or other temporary purposes shall be considered as regularly kept therein.

If a municipal line so divides a farm that the dwelling house is in one municipality and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the municipality where the house is.

V. Personal property belonging to minors under guardianship shall be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship shall be taxed to the guardian in the place where the ward resides.

VI. Personal property held in trust, when the income arising therefrom is to be paid free of trusts, shall be taxed to the beneficiary to the extent of his beneficial interest therein, if a resident, in the place where the beneficiary resides; or if the beneficiary is a nonresident, such personal property shall be taxed to the trustee in the place where the trustee resides to the extent of the beneficial interest of such nonresident.

VII. Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons shall be taxed to the person for whose benefit it is accumulating in the place where he resides, if within the State, otherwise to the person so placing it or his executors or administrators in the place where they reside, until a trustee is appointed to take charge of it or its income, and then to such trustee in the place where he resides.

VIII. Personal property of partners in business, when subject to taxation under the provisions of subsections I and II above, may be taxed to the partners jointly under their partnership name; and in such cases they shall be jointly and severally liable for the tax.

IX. Money at interest of residents of this State deposited in any bank without this State shall be taxed to the owner, where he resides; provided, however, if any state exempts similar deposits in banks in this State, including interest thereon, to owners residing in that state, the provisions of this subsection shall not apply to deposits in that state.

X. Personal property owned by persons unknown shall be taxed to the person having the same in possession. A lien is created on said property in behalf of the person in possession, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax.

XI. The personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate shall be taxed to the corporation or to the persons having possession of such property in the place where situated.

Sec. 10. Exemptions. The following property and polls are exempt from taxation.

I. Public property.

A. The property of the United States so far as the taxation of such property is prohibited under the Constitution and laws of the United States.

B. The property of the State of Maine.

C. All property which by the Articles of Separation is exempt from taxation.

D. All bonds, notes and other obligations issued by the State of Maine or any county, or public municipal corporation.

E. The property of any public municipal corporation of this State appropriated to public uses, if located within the corporate limits and confines of such public municipal corporations.

F. The pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power or light, if located outside of the limits of such public municipal corporation.

G. All airports and landing fields and the structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations.

II. Property of institutions and organizations.

A. The real estate and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by this State, and none of these shall be deprived of the right of exemption by reason of the source from which its funds are derived or by reason of limitation in the classes of persons for whose benefit such funds are applied.

B. The real estate and personal property owned and occupied or used solely for their own purposes by literary and scientific institutions.

C. Further conditions to the right of exemption under paragraphs A and B of this subsection are that:

1. Any corporation claiming exemption under paragraph A of this subsection shall be organized and conducted exclusively for benevolent and charitable purposes.

2. No director, trustee, officer or employee of any organization claiming exemption shall receive directly or indirectly any pecuniary profit from the operation thereof, excepting reasonable compensation for services in

effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes; and that

3. All profits derived from the operation thereof and the proceeds from the sale of its property are devoted exclusively to the purposes for which it is organized; and that

4. The institution, organization or corporation claiming exemption under the provisions of this subsection shall file with the tax assessors upon their request a report for its preceding fiscal year in such detail as the tax assessors may reasonably require.

5. No exemption shall be allowed under this subsection in favor of an agricultural fair association holding pari-mutuel racing meets unless it has qualified the next preceding year as a recipient of the "stipend fund" provided in section 17 of chapter 32.

D. The real estate and personal property owned and occupied or used solely for their own purposes by the American National Red Cross and its chapters in this State.

E. The real estate and personal property owned and occupied or used solely for their own purposes by posts of the American Legion, Veterans of Foreign Wars, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U. S. A.

F. The real estate and personal property owned and occupied or used solely for their own purposes by Chambers of Commerce or boards of trade in this State.

G. Houses of religious worship, including vestries, and the pews and furniture within the same; tombs and rights of burial; and property owned and used by a religious society as a parsonage to the value of \$6,000, and personal property not exceeding \$6,000 in value, but so much of any parsonage as is rented, is liable to taxation.

H. Any college in this State authorized to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the Governor and Council, be reimbursed from the State Treasury to the amount of the tax so paid; provided, however, that the aggregate amount reimbursed to any college in any one year shall not exceed \$1,500 and that this right of reimbursement shall not apply to real estate bought after April 12, 1889.

III. Polls and estates of veterans and servicemen.

A. The polls of persons in active service in the Armed Forces of the United States of America.

B. The polls of all veterans who served in the armed forces of the United States in the Philippine Insurrection or any federally recognized war period prior thereto; or who receive a state pension; or who served in World Wars I or II or the Korean Campaign and are receiving retirement pay or com-

compensation or vocational training from the United States government on account of disability incurred in or aggravated by service in said wars.

C. The estates up to the value of \$3,500 of veterans who served in the armed forces of the United States during any federally recognized war period, including the Korean Campaign, when they shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service connected or non-service connected, as a veteran.

D. The estates up to the value of \$3,500 of the unremarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the federal government as the widow or minor child of a veteran.

E. The word "veteran" as used in this subsection shall mean any person, male or female, who was in active service in the armed forces of the United States during any federally recognized war period or the Korean Campaign; and who if discharged, retired or separated from the armed forces, was discharged, retired or separated under other than dishonorable conditions.

F. To be eligible for exemption under the provisions of this subsection:

1. A veteran must have been a resident of this State at the time of his entry into service; or have been a resident of this State for at least 10 years prior to making the claim for exemption; and
2. A survivor of a deceased veteran must have been a resident of this State for at least 10 years prior to making the claim for exemption; or must show that the deceased veteran under whom the survivor claims would have been eligible for exemption as required above.
3. No exemption shall be granted to any person under the provisions of this subsection unless such person is a resident of this State.

G. Any person who desires to secure exemption under the provisions of this subsection shall make written application and file written proof of entitlement on or before the 1st day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides; and the assessors shall thereafter grant such exemption to any person while he is so qualified or until they are notified of reason or desire for discontinuance.

H. Any municipality granting exemptions under the provisions of this subsection shall have a valid claim against the State to recover 70% of the taxes lost by reason of such exemptions as exceeds 3% of the total local tax levy, upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration; and such claims shall be presented to the Legislature next convening.

I. No property conveyed to any person for the purpose of obtaining exemption from taxation under the provisions of this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent con-

veyance shall be punished by a fine of not less than \$100 and not more than two times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; and in case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.

IV. Polls and estates of certain persons.

A. The polls of persons under guardianship.

B. The polls of persons who are blind.

C. The polls and estates of only those Indians who reside on tribal reservations.

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

E. The estates up to the value of \$3,500 of all persons determined to be blind within the definition provided by sections 298 to 318 inclusive, of chapter 25 who are receiving aid under the provisions of those sections.

F. No property conveyed to any person for the purpose of obtaining exemption from taxation under the provisions of paragraphs D and E of this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than two times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; and in case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.

V. Personal property.

A. The household furniture, excluding radios and television sets, of each person, not exceeding \$500 to any one household; and his wearing apparel, farming utensils and mechanics' tools necessary for his business.

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

C. Mules and horses less than 6 months old; colts of draught type less than 3 years old; neat cattle less than 18 months old; sheep to the number of 35; swine to the number of 10; domestic fowl to the number of 50; goats to the number of 35; and all kids less than 1 year old.

D. All radium used in the practice of medicine.

E. All loans of money made by an individual or corporation and secured by a mortgage on real estate situated in this State.

F. Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading.

G. Food products while stored in the custody of a warehouseman as defined in chapter 44, awaiting shipment outside the State, provided that such food products were packed in this State and that the principal ingredients thereof were grown or produced in the State or brought to the State directly from the sea.

H. Vessels built, in the process of construction, or undergoing repairs, which are within the State on the 1st day of each April and are owned by persons residing out of the State. "Vessels" as used in this paragraph shall not be construed to include pleasure vessels and boats.

I. Pleasure vessels and boats in the State on the 1st day of each April whose owners reside out of the State, and which are left in this State temporarily by the owners for the purposes of repair.

J. All hides and the leather, the product thereof, which are owned by persons residing out of the State, when it appears that the hides were sent into the State to be tanned and to be carried out of the State when tanned.

K. Personal property in another state or country and legally taxed there, except as provided in subsection IX of section 9.

L. The shares of capital stock of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate, when subject to taxation under the provisions of subsection XI of section 9.

VI. Real estate.

A. The aqueducts, pipes and conduits of any corporation supplying a municipality with water are exempt from taxation, when such municipality takes water therefrom for the extinguishment of fires without charge.

B. Mines of gold, silver, or of baser metals, when opened and in the process of development, are exempt from taxation for 10 years from the time of such opening; but this exemption does not apply to the taxation of the lands or the surface improvements of such mines.

C. The landing area of a privately owned airport, the use of which is approved by the Maine Aeronautics Commission, shall be exempt from taxation when the owner grants free use of that landing area to the public.

D. Whenever a land owner plants or sets apart for the growth and production of forest trees any cleared land or land from which the forest has been removed, and successfully cultivates the same for 3 years, the trees being not less than 640 on each acre and well distributed, then, on application of the owner to the assessors of the place in which such land is situated, in which is set forth his statement that such land is set apart for the sole purpose of reforestation for the benefit of the State, and if the assessors find, upon hearing and inspection, that such is the exclusive purpose, the same

shall be exempted from taxation for 20 years, after the expiration of said 3 years, provided that the applicant at that time files with the assessors a correct plan of such land with a description of its location and a statement of all the facts in relation to the growth and cultivation of such trees; provided further, that such grove of trees is during the 20 year period kept alive and in thriving condition.

Sec. 11. Mortgaged real estate; taxes, payment. In cases of mortgaged real estate, the mortgagor, for the purposes of taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Any mortgagee of real estate on which any taxes remain unpaid for a period of 8 months after the taxes are assessed, may pay such taxes, and the amount so paid together with interest and costs thereon shall become a part of the mortgage debt and shall bear interest at the same rate as the lowest rate of interest provided for in any of the notes secured by any mortgage on that real estate held by such mortgagee.

Sec. 12. Mortgaged personal property; taxes. When personal property is mortgaged, pledged or conveyed with the seller retaining title for security purposes, it shall, for the purposes of taxation, be deemed the property of the person who has it in possession, and it may be distrained for the tax thereon.

Sec. 13. Real estate; tax on tenants in common, severalty. A tenant in common or a joint tenant may be considered sole owner for the purposes of taxation, unless he notifies the assessors what his interest is; but when a tax is assessed on lands owned or claimed to be owned in common, or in severalty, any person may furnish the tax collector an accurate description of his interest in the land and pay his proportion of such tax; and thereafter his land or interest shall be free of all lien created by such tax.

Sec. 14. Real estate; tax on landlord and tenant. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is taxed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Sec. 15. Assessment; continued until notice of transfer. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous written notice to the assessors has been given of such change and of the name of the person to whom it has been transferred or surrendered.

Sec. 16. Taxes; prorated between seller and purchaser. Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes, the taxable year shall be from April to April.

Sec. 17. Real estate; deceased persons. The undivided real estate of a deceased person may be taxed to his heirs or devisees, or may be taxed to his executor or administrator.

I. An assessment to heirs or devisees may be made without designating any of them by name and each heir or devisee shall be liable for the whole of such tax until notice is given to the assessors of the division of the estate and the names of the several heirs or devisees; and any heir or devisee so taxed may recover of the other heirs or devisees their portions thereof when paid by him. In an action to recover the taxes paid, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process or taken on execution issued on a judgment recovered in an action therefor.

II. When taxed to the executor or administrator such tax shall be collected of him the same as taxes assessed against him in his private capacity. Such tax shall be a charge against the estate and shall be allowed by the judge of probate; but when the executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes and gives them the names of the heirs or devisees, and the proportions of their interests in the estate to the best of his knowledge, the estate shall no longer be taxed to him.

Sec. 18. Personal property; deceased persons. The personal property of deceased persons shall be assessed to the executors or administrators in the place where the deceased last resided, and such assessment shall continue until they give notice to the assessors that such property has been distributed. If the deceased at the time of his death did not reside in the State, such personal property shall be assessed to the executors or administrators in the place where such property is situated. Before the appointment of executors or administrators the personal property of deceased persons shall be assessed to the estate of the deceased in the place where he last resided, if in the State, otherwise in the place where such property is situated, and the executors or administrators subsequently appointed shall be liable for the tax.

Sec. 19. Personal property; deceased persons; tax priority. If a personal property tax has been assessed upon the estate of a deceased person, or if a person assessed for a personal property tax has died, the executor or administrator, after he has paid the funeral expenses, the reasonable expense of administration, and satisfied the first 3 priorities set forth in section 1 of chapter 157, shall, from any money which has come to his hands in such capacity if such money is sufficient therefor, pay the personal property tax so assessed; and in default of such payment the executor or administrator shall be personally liable for the tax to the extent of the money which passed through his hands.

Sec. 20. Personal property; insolvent persons; tax priority. If a person assessed for a personal property tax has made an assignment for the benefit of creditors, or has gone into receivership before the payment thereof, the assignee or receiver shall, from any money which has come to his hands in such capacity, over and above the reasonable expense of administration, pay the personal property tax so assessed to the extent of such money; and in default of such payment the assignee or receiver shall be personally liable for the tax to the extent of the money which passed through his hands.

Sec. 21. Real estate; tax on banks. All real estate, including vaults and safe deposit plants, in the State owned by any bank incorporated by this State, or by any national bank or banking association, or by any corporation organized

under the laws of this State for the purpose of doing a loan, trust or banking business and having a capital divided into shares shall be taxed in the place where that property is situated, to said bank, banking association or corporation. This section does not apply to loan and building associations.

Sec. 22. Railroad buildings; how taxed. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as nonresident land.

Sec. 23. Standing wood, bark and timber; taxed to purchaser. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall tax such wood, bark and timber to the purchaser. A lien is created on such wood, bark and timber for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section 98.

Sec. 24. Blooded animals. Blooded animals, brought into the State and kept for improvement of the breed, shall not be taxed at a higher rate than animals of the same quality and kind bred in the State.

Sec. 25. Sailing vessels and barges; tax rate. All sailing vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this State, shall be taxed upon an appraised value of \$20 a ton, gross tonnage, for new vessels and barges completed on or before the 1st day of April of each year. Vessels or barges 1 year old or more shall be reduced in value at the rate of \$1 a ton a year for each additional year of age, until they shall have reached the age of 17 years, at and after which time said vessels and barges shall be taxed upon an appraised value of \$3 a ton, gross tonnage. The provisions of this section shall not apply to steam barges.

Sec. 26. Rebuilt vessels and barges; tax rate. Vessels and barges when rebuilt shall be taxed on the same valuation as vessels and barges of $\frac{1}{2}$ the age of such rebuilt vessels or barges. A vessel or barge shall be regarded as rebuilt only on an expenditure being made of not less than 40% of the cost of such vessel or barge if built entirely new. Vessels and barges if repaired to the extent of 25% of the cost of such vessel or barge if built entirely new, shall be taxed upon the same valuation as vessels and barges of $\frac{5}{8}$ the age of such repaired vessel or barge. The provisions of this section shall not apply to steam barges.

Assessors and Assessment.

Sec. 27. Rules for assessment. In the assessment of all taxes, assessors shall govern themselves by the provisions of this chapter, and shall obey all warrants received by them while in office.

Sec. 28. Assessors liability. Assessors of municipalities are not responsible for the assessment of any tax which they are by law required to assess; but the liability shall rest solely with the municipality for whose benefit the tax was

assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

Sec. 29. Selectmen to act as assessors. If any town does not choose assessors, the selectmen shall be the assessors, and each of them shall be sworn as an assessor.

Sec. 30. Delinquent assessors; penalty. Any assessor who refuses to assess a State, county, or municipal tax as required by law, or who shall willfully omit or fail to perform any duty imposed upon him by law, shall be punished by a fine of not more than \$100.

Sec. 31. County commissioners may appoint assessors; procedure. If for 3 months after any warrant for a State or county tax has been issued, a municipality has neglected to choose assessors, or the assessors chosen have neglected to assess and certify such tax, the Treasurer of State or of the county may so notify the county commissioners.

On receipt of such notification the county commissioners shall appoint 3 or more suitable persons in the county to be assessors for such municipality. New warrants shall be issued to such assessors, which said warrants shall supersede the State and county warrants originally issued to the assessors of the delinquent municipality.

Assessors appointed under the provisions of this section shall be duly sworn; shall be subject to the same duties and penalties as other assessors; and shall assess upon the polls and estates of the municipality its due proportion of State and county taxes, and such reasonable charges for time and expense in making the assessment as the county commissioners may approve, which said charges shall be paid from the county treasury.

Sec. 32. Warrant for State tax; issuance. When a State tax is ordered by the Legislature, the Treasurer of State shall send his warrants directed to the assessors of each municipality, as soon after the 1st day of April as is practicable, requiring them to assess upon the polls and estates of such municipality its proportion of the State tax for the current year; and shall in a like manner for the succeeding year, send like warrants for the State tax.

Sec. 33. Warrant for State tax; requirements. The Treasurer of State in his warrant shall require the assessors of each municipality to make a fair list of their assessments, as required by the provisions of this chapter; to commit such list to the tax collector of such municipality in accordance with the provisions of section 37; and to return a certificate thereof in accordance with the provisions of section 40.

Sec. 34. Taxpayers to list property; notice, penalty, verification. Before making an assessment, the assessors shall give seasonable notice in writing to all persons, liable to taxation in the municipality, to furnish to the assessors true and perfect lists of their polls and all their estates, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year.

The notice to residents may be given by posting notifications in some public place in the municipality, or in such other way as the municipality directs.

The notice to nonresident owners may be by mail directed to the last known address of the taxpayer, or by any other method that provides reasonable notice to the taxpayer.

If any person after such notice does not furnish such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessors or any of them may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and any of them may require him to answer in writing all proper inquiries as to the nature, situation, and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.

Sec. 35. Neat cattle; inventory required. Assessors shall include in their inventory, but not in the tax list, the number and value of all neat cattle 18 months old and under.

Sec. 36. Assessors to value real estate and personal property. The assessors shall ascertain as nearly as may be, the nature, amount and value of the real estate and personal property subject to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

Sec. 37. Assessment and commitment. The assessors shall assess upon the polls and estates in their municipality all municipal taxes and their due proportion of any State or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 58.

Sec. 38. Overlay. The assessors may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

Sec. 39. Assessment record. The assessors 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 such record, or a copy of it, in the assessors' office, if any, otherwise with the municipal 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.

Sec. 40. Certificate of assessment. When the assessors have assessed any tax and committed it to the tax collector, they shall return to the appropriate treasurer a certificate thereof with the name of such officer.

Sec. 41. Supplemental assessments. Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any

polls or estates liable to taxation have been omitted from assessment or any tax on polls or estates is invalid or void by reason of illegality, error or irregularity in assessment. The assessors for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates for their due proportion of such tax, according to the principles on which the previous assessment was made.

Such supplemental assessments shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that they were invalid or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list.

All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

The lien on real estate created by section 5 may be enforced as provided in section 94.

Persons subjected to a tax under the provisions of this section shall be deemed to have received sufficient notice if the notice required by section 34 was given.

Sec. 42. Forest land; policy. It is declared to be the public policy of the State, by which all officials of the State and of its municipal subdivisions are to be guided in the performance of their official duties, to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained yield basis by their owners, and to establish and maintain uniformity in methods of assessment for purposes of taxation according to the productivity of the land, giving due weight in the determination of assessed value to location and public facilities as factors contributing to advantage in operation.

Sec. 43. Forest land; assessment. An assessment of forest land for purposes of taxation shall be held to be in excess of just value by any court of competent jurisdiction, upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, or to strip the land, or otherwise to operate contrary to the public policy declared in section 42. In proof of his contention the owner shall show that by reason of the burden of the tax he is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved.

For the purposes of this section forest land shall be held to include any single tract of land exceeding 25 acres in area under one ownership which is devoted to the growing of trees for the purpose of cutting for commercial use.

Sec. 44. Profits from State-owned lands. In municipalities where the State owns land as the result of acquisition of such land through the use of federal aid funds under the Pittman-Robertson Federal Aid to Wildlife Act and upon which natural products are sold or leased, 50% of the net profits received by the State from the sale or lease of such natural products shall be paid by the State to the municipality wherein such land is located.

Sec. 45. Town taxes; legality. The assessment of a tax by a town is illegal unless the sum assessed is raised by vote of the voters at a meeting legally called and notified.

Sec. 46. Illegal assessment; recovery of tax. If money not raised for a legal object is assessed with other moneys legally raised, the assessment is not void; nor shall any error, mistake or omission by the assessors, tax collector or treasurer render it void; but any person paying such tax may bring his action against the municipality in the Superior Court for the same county, and shall recover the sum not raised for a legal object, with 25% interest and costs, and any damages which he has sustained by reason of mistakes, errors, or omissions of such officers.

Sec. 47. Taxes; payment, powers of municipalities. At any meeting, when it votes to raise a tax, a municipality may, with respect to such tax, by vote determine:

- I. The date when the lists named in section 37 shall be committed.
- II. The date when property taxes shall become due and payable.
- III. The date when poll taxes shall become due and payable.
- IV. The date from and after which interest shall be collected. The rate of interest shall be specified in the vote and shall not exceed 8% per year. Such interest shall be added to and become part of the taxes.
- V. That all taxpayers who pay their taxes prior to specified times shall be entitled to abatement thereon, which abatement shall not exceed 10%, and shall be specified in the vote. A notification of such vote shall be posted by the treasurer in one or more public places in the municipality within 7 days after the commitment of the taxes.

Abatement.

Sec. 48. Abatement by assessors; procedure. The assessors for the time being, on written application, stating the grounds therefor, within 1 year from date of commitment, may make such reasonable abatement as they think proper, provided the taxpayer has complied with the provisions of section 34. Appeals from the decision of the assessors shall be taken in accordance with the provisions of sections 50 and 51.

If after 2 years from the date of assessment a collector is satisfied that a poll tax or tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the assessors shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the

amount of the abatement, and the reasons for the abatement, shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the 1st Monday in each March.

Sec. 49. Notice of decision. The assessors shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon such application within 10 days after they take final action thereon. If a board of assessors, before which an application in writing for the abatement of a tax is pending, fails to give written notice of their decision within 90 days from the date of filing of such application, the application shall be deemed to have been denied, and the applicant may appeal as hereinafter provided; unless the applicant shall in writing have consented to further delay.

Sec. 50. Appeal to county commissioners. If the assessors refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is over-assessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a suit in the Superior Court, and issue their warrant of distress against him for collection of such amount as may be due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made, or a copy of it. Either party may appeal from the decision of said county commissioners to the Superior Court, under the conditions provided for in section 52.

Sec. 51. Appeal to Superior Court. Any person entitled to appeal to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the Superior Court in and for that county.

Sec. 52. Appeal; entry and hearing. The appeal provided for in sections 50 and 51 shall be entered at the term first occurring not less than 30 days after notice of the decision from which the appeal is being taken, or not less than 30 days after the application shall be deemed to have been denied. Notice thereon shall be ordered by said court in term time or by any Justice thereof in vacation, and said appeal shall be tried, heard, and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

Sec. 53. Appeal; may be referred by court. All appeals to the Superior Court under the provisions of section 51 may be referred by the court to the State Tax Assessor, who shall hear the parties and report his findings to the court together with a transcript of the evidence. Such report shall be prima facie evidence of the facts thereby found; or the court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

Sec. 54. Appeal; trial and exceptions. The appeal provided for in sections 50 and 51 shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of the municipality for good cause, and said court shall, if requested by the municipality, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the Superior Court in the trial of cases without a jury.

Sec. 55. Appeal; judgment and execution. If upon the trial provided for in the preceding sections it appears that the applicant has complied with all provisions of law, he may be granted such abatement as the court deems reasonable, under the same circumstances as an abatement may be granted by the county commissioners.

If no abatement is granted, judgment shall be rendered in favor of the municipality, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the municipality for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue.

If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the municipality, and for such costs as may be awarded, and execution therefor shall issue as in civil actions.

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each several parcel.

The final judgment of the court shall be forthwith certified by the clerk to the assessors of the municipality where such tax was assessed.

The lien created by statute on real estate to secure the payment of taxes shall be continued for 30 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section 31 of chapter 171, and with the same right of redemption.

Tax Collector's Duties and Liabilities.

Sec. 56. Collection of State and county taxes. State and county taxes shall be collected by the tax collector and paid by him to the treasurer of his municipality as other taxes are paid.

Sec. 57. Payment of State and county taxes. On or before the 1st day of September in each year, the Treasurer of State shall issue his warrants to the treasurer of each municipality requiring him to transmit and pay to the Treasurer of State, on or before the time fixed by law, that municipality's proportion of the state tax for the current year. Warrants for county taxes shall be issued by the county treasurers in the same manner with proper changes.

Sec. 58. Collector's warrant; form. Every tax collector shall receive a warrant from the assessors for the collection of taxes, and shall faithfully obey its directions. Said warrants shall be in substance as follows:

STATE OF MAINE COUNTY OF , ss.
To A. B. , Tax Collector of the Municipality of , within this County.

GREETINGS:

In the name of the State of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you his respective proportion therein set down, of the aggregate of

- \$....., being said Municipality's proportion of State Tax for the year A. D. 19 ; And
- \$....., (here add special taxes, such as School District and Forestry District taxes); And
- \$....., being this Municipality's proportion of a Tax or Assessment granted by resolve of the Legislature of the State passed at the last session upon an estimate made by the Court of County Commissioners at their session begun and held in and for said County of sums necessary for defraying the charges of the County for the said year on A. D. 19...; And
- \$....., being the amount voted and raised at the annual town meeting or the annual appropriation meeting of the City Council, held A. D. 19...., for the support of the schools and of the poor and other current expenses; And
- \$....., being the overlay authorized by law.
- \$....., Total amount required to be assessed, from which is deducted
- \$....., (here deduct such specific amounts, if any, as may be granted by law.) Or a net total of
- \$....., which you are to pay to C. D. , the Treasurer of your Municipality, or to his successor in office, paying on the last day of each month all money collected by you hereabove, and you are to complete and make an account of your collections of the whole sum on or before A. D. 19.....

And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain the goods or chattels of such person in the mode prescribed by law; and for want of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall, in the mode prescribed by law, take the body of such person so refusing or neglecting and him commit to the jail of the County, there to remain until discharged according to law.

In case of the neglect of any person to pay the sum required by said list until after A. D. 19....; you will add interest to so much thereof as remains unpaid at the rate of per cent per annum, commencing A. D., 19.... to the time of payment, and collect the same with the Tax remaining unpaid.

Given under our hands, as provided by warrants from the State Treasurer and from the County Commissioners of said County and as provided by a legal vote of the Municipality and the Statutes in such case made and provided, this day of A. D. 19....

..... Assessors of
.....
.....

And a certificate of the commitment of taxes shall be in substance as follows:

CERTIFICATE OF COMMITMENT

To A. B. , Collector of Taxes of the Municipality of , aforesaid.

Herewith are committed to you true lists of the assessments of the Polls and Estates of the persons therein named; You are to levy and collect the same, of each one of his respective proportion, therein set down, of the sum total of \$..... (being the amount of the lists contained herein), according to the exigency of any lawful warrant touching the same to you committed.

Given under our hands this day of A. D. 19...
..... Assessors of
.....
.....

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

Sec. 59. Collector's warrant; lost or destroyed. When a warrant for the collection of taxes has been lost or destroyed, the assessors may issue a new warrant, which shall have the same force as the original.

Sec. 60. Collector's bond. The assessors shall require each tax collector to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the municipality, in the sum, and with such sureties, as the municipal officers approve; provided, however, that the tax collector may furnish a bond signed by individuals if such individuals submit to the municipal officers a detailed sworn statement as to their personal financial ability, which shall be found acceptable by the municipal officers.

Such bond shall, after its approval and acceptance, be recorded by the clerk in the municipal records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond.

Sec. 61. Collector's compensation. When municipalities choose tax collectors, they may agree what sum shall be allowed for performance of their duties. Provided, however, that if the basis of compensation agreed upon is a percentage of tax collections, such percentage shall be computed only upon the cash collections of taxes committed to him. Tax liens filed but not discharged prior to the time that the tax collector is to perfect his collections and the amounts paid by the municipality to the tax collector upon the sale of tax deeds shall not be included in computing such percentage. Nothing herein shall be

construed as relieving the tax collector from the duty of perfecting liens for the benefit of the municipality by one of the methods prescribed by law in all cases where taxes on real estate remain unpaid.

Sec. 62. Receipts for taxes. When a tax is paid to a tax collector, he shall prepare a receipt for each payment; and upon reasonable request therefor, shall furnish a copy of such receipt to the taxpayer.

Sec. 63. Poll tax receipts. In order to facilitate the issuance of motor vehicle operators' licenses and the registration of motor vehicles, in accordance with the provisions of sections 15 and 61 of chapter 22, the tax collector shall issue a separate poll tax receipt. If any resident is exempt from payment of a poll tax or if his poll tax has been abated, the assessors of the municipality where he resides shall on request issue, or authorize the tax collector to issue, a certificate that he is exempt from payment of a poll tax, or that it has been abated. Such receipt or requested certificate shall be either delivered or mailed to the person within 48 hours.

Sec. 64. Prepayment of taxes. Municipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet due or assessed and to pay thereon interest at not exceeding the rate of 8% per annum. Any excess paid in over the amount finally assessed shall be repaid, with the interest due on the whole transaction, at the date that the tax finally assessed is due and payable.

Sec. 65. Collectors to notify assessors of invalid tax. Tax collectors and municipal treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors in writing stating the name of the proper party to be assessed, if known, and the reason why such tax is believed to be invalid, in order that a supplemental assessment may be made.

Sec. 66. Collectors to account; penalty. Every tax collector shall, on the last day of each month, pay to the municipal treasurer all moneys collected by him, and once in 2 months at least shall exhibit to the municipal officers a just and true account of all moneys received on taxes committed to him and excise taxes collected by him, and produce the treasurer's receipt for money by him paid; and for each neglect, he forfeits to the municipality \$100 to be recovered by the municipal officers thereof in an action of debt.

Sec. 67. Collectors to perfect collections. Municipal assessors shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections. Such date shall not be less than 1 year from the date of the commitment of taxes. In the event that no time is specified in the collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes.

Sec. 68. Collectors to complete collections. When new tax collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn.

Sec. 69. Sheriff may collect taxes. If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects to collect a State or county tax, the sheriff of the county shall

collect it, on receiving an assessment thereof, with a warrant under the hands of the municipal assessors, or the assessors appointed in accordance with the provisions of section 31, as the case may be

Sec. 70. Proceedings by sheriff. The sheriff or his deputy, on receiving the assessment and warrant for collection provided for in the preceding section, shall forthwith, post in some public place in the municipality assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after 30 days therefrom; and any person paying his tax to such sheriff within that time shall pay 5% over and above his tax for sheriff's fees, but those who do not pay within that time shall be distrained or arrested by such officer, as by tax collectors; and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

Sec. 71. Collectors to settle when removing from municipality; procedure. When a tax collector has removed, or in the judgment of the municipal officers is about to remove, from the municipality before the time set for perfecting his collections; said officers may call a meeting of the municipality to appoint a committee which shall be empowered to settle with him for the money that he has received on his tax lists, to demand and receive of him such lists, and to discharge him therefrom. Said meeting may elect another tax collector, and the assessors shall make a new warrant and deliver it to him with said lists, to collect the sums due thereon, and he shall have the same power in their collection as the original tax collector.

If such tax collector refuses to deliver the tax lists and to pay all moneys in his hands collected by him, when duly demanded, he shall be subject to the provisions of section 78, and is liable to pay what remains due on the tax lists, said sum to be recovered by the municipal officers in an action of debt.

Sec. 72. Collectors becoming incapacitated; settlement procedure. When a tax collector becomes insane, has a guardian, or by bodily infirmities is incapable of performing the duties of his office before completing the collection, the municipal officers may demand and receive the tax lists from any person in possession thereof, settle for the money received thereon, and discharge said tax collector from further liability. The tax lists may be committed to a new tax collector.

Sec. 73. Deceased collectors; settlement procedure. If a tax collector dies without perfecting the collection of taxes committed to him, his executor or administrator, within 2 months after his acceptance of the trust, shall settle with the municipal officers for what was received by the deceased in his life time; and for the amount so received, such executor or administrator is chargeable as the deceased would be if living; and if he fails to so settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

Sec. 74. Warrant for completion of collection of taxes; form. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of the preceding sections shall be in substance as follows:

STATE OF MAINE. COUNTY OF _____, ss.
To A. B. _____, Tax Collector of the Municipality of _____ within this county:

In the name of the State of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you,

his respective proportion therein set down, of the sum total of such list, amounting in the aggregate to dollars and cents, it being the unpaid portion of the taxes assessed in the municipality of for the year A. D. 19... , for state, county and municipal purposes, and to pay the same to , treasurer of said municipality, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of

A. D. 19... If any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain the goods or chattels of such person in the mode prescribed by law; and for want of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall, in the mode prescribed by law, take the body of such person so refusing or neglecting and him commit to the jail of the County, there to remain until discharged according to law.

Given under our hands, by virtue of the law in such cases provided, this day of A. D. 19...

..... Assessors of

 Delinquent Tax Collectors.

Sec. 75. Collection of delinquent State and county taxes. When the time for the payment of a State or county tax has expired and it is unpaid, the Treasurer of State or of the county shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax shall be paid within 60 days, the Treasurer of State or of the county may issue his warrant to the sheriff of the county, returnable in 90 days, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 80, 81 and 82.

Sec 76. Interest on delinquent State and county taxes. Beginning with the 1st day of January, following the date on which State or county taxes are levied, interest at 1/2% per month or fraction thereof shall accrue on any unpaid balances that are then due. All provisions of law that relate to the collection of such taxes shall apply to the collection of interest on overdue taxes.

Sec. 77. Collector liable to inhabitants. A delinquent tax collector shall at all times be answerable to the inhabitants of his municipality for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

Sec. 78. Delinquent tax collectors; penalty. Any tax collector who refuses to collect a state, county or municipal tax as required by law, or who shall willfully omit or fail to perform any duty imposed upon him by law, shall be punished by a fine of not more than \$100.

Sec. 79. Delinquent tax collectors; warrant form. If the tax collector of any municipality neglects to collect and pay the taxes to the treasurer named in the assessors' warrant by the time therein stated, such treasurer may issue his

warrant, returnable in 90 days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

A. B., treasurer of the municipality of, in the county of, to the sheriff of said county, or his deputy,

Whereas C. D., of, being chosen or appointed tax collector of said municipality on, 19., for the year 19., had a list of assessments duly made by the assessors of the said municipality, amounting to the sum of \$., committed to him with a warrant under their hands, dated, directing and empowering him to collect the several sums in said assessment mentioned, and pay the same to the treasurer of the said municipality by the day of, 19., but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the said treasurer; and there still remains due thereon the sum of \$., and the said C. D. still neglects to pay it: You are hereby, in the name of the state, required forthwith to levy the aforesaid sum of \$., by distress and sale of the estate, real or personal, of said C. D., and pay the same to the treasurer of said municipality, returning the overplus, if any, to said C. D. And for want of such estate, to take the body of said C. D., and him commit to the jail in the county aforesaid, there to remain until he has paid the said sum of \$., with forty cents for this warrant, together with your fees, or he is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said municipality, within ninety days from this time, with your doings therein.

Given under my hand, this day of, in the year nineteen hundred and

., Treasurer of

Sec. 80. Sheriff's duty respecting such warrant; alias warrant. On each execution or warrant of distress issued in accordance with the provisions of sections 75 and 79, and delivered to a sheriff or his deputy, he shall make return of his doings to such treasurer, with such money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum remaining due on the return of the first; and so on, as often as occasion occurs.

An officer executing an alias warrant against a delinquent tax collector may arrest the tax collector and proceed as on execution for debt; and such delinquent tax collector shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Sec. 81. Personal property distrained; sold as on execution. Any officer selling personal property, distrained under a treasurer's warrant against a tax collector or against the inhabitants of a municipality, shall proceed as in the sale of such property on execution.

Sec. 82. Real estate levied on; sold as on execution. When a treasurer's warrant of distress is levied on the real estate of a delinquent tax collector or against the inhabitants of a municipality, the officer shall proceed as in the sale of such property on execution.

Sec. 83. Collector to account when taken on execution. When any tax collector is taken on execution under the provisions of section 79, the municipal officers may demand of him a true copy of the tax lists, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the municipal officers, on inspection of the tax lists, adjudge him entitled to, and account for the balance; but if he refuses, he shall forthwith be committed to jail by the officer who so took him or by a warrant from a justice of the peace, there to remain until he complies.

Sec. 84. Municipalities may choose another tax collector. The same municipality may, at any time, proceed to the choice of another collector, to complete the collection of taxes, who shall be sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as before prescribed.

Sec. 85. Procedure when payments to former collector are in dispute. When the tax of any person named in said tax lists does not thereby appear to have been paid, but such person declares that it was paid to the former tax collector, the new tax collector shall not distrain or commit him without vote of the municipal officers.

Sec. 86. Remedy of owners of property taken for default of others. When the estate of an inhabitant of a municipality, who is not a tax collector thereof, is levied upon and taken as mentioned in section 75, he may maintain an action against such municipality, and recover the full value of the estate so levied on, with interest at the rate of 20% from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

Collection of Taxes by Enforcement of Lien on Real Estate.

Sec. 87. Action of debt with special attachment; procedure. The lien on real estate created by the provisions of section 5 may be enforced in the following manner.

The tax collector may, after the expiration of 8 months and within 1 year from the date of original commitment of the tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known address, a notice in writing signed by said tax collector stating the amount of the tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within 10 days after service of such notice.

After the expiration of said 10 days an action of debt for the collection of the tax may be brought in the county where the real estate lies, against the person to whom said tax is assessed. Such action may be brought in the name of the tax collector, or the municipal officers may in writing direct the action to be brought in the name of the municipality. Such action shall be begun by a writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate.

The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such notice of said action as appears proper, and shall allow such other persons to become parties thereto.

If it shall appear upon trial of said action that the tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of the tax, judgment shall be rendered for the tax, interest and costs of suit against the defendants and against the real estate attached, and execution shall issue thereon to be enforced by the sale of such real estate in the manner provided for in a sale on execution of real estate attached on original writs. In all actions brought in the Superior Court under the provisions of this section or of section 93 of chapter 16, full costs shall be recovered notwithstanding the amount of the judgment be \$20 or less.

Any person interested in said real estate may redeem the same at any time within 1 year after the sale thereof by the officer on such execution, by paying the amount for which it was sold with interest at the rate of 6% a year.

This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

Sec. 88. Tax lien certificate; procedure. Liens on real estate created by section 5, in addition to other methods established by law, may be enforced in the following manner.

The tax collector may, after the expiration of 8 months and within 1 year after the date of original commitment of a tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known address, a notice in writing signed by said tax collector stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service or mailing of such notice with \$1 for said tax collector for making the demand. In the case of taxes supplementally assessed, said tax collector may give such notice after the expiration of 8 months and within 1 year after the date of commitment of such supplementally assessed taxes. If an owner or occupant of real estate to whom said real estate is taxed shall die before such demand is made on him, such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees.

After the expiration of said 10 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where said real estate is situated, a tax lien certificate signed by said tax collector setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this section, and that said tax remains unpaid. When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name

it will be sufficient to record in said registry a tax lien certificate in the name of the heirs or the devisees of said decedent without designating them by name.

At the time of the recording of the tax lien certificate in the registry of deeds as herein provided, in all cases the tax collector shall file with the municipal treasurer a true copy of the tax lien certificate and shall send by registered mail to each record holder of a mortgage on said real estate, to his last known address, a true copy of the tax lien certificate. If the real estate has not been assessed to its record owner the tax collector shall send by registered mail a true copy of the tax lien certificate to the record owner.

The costs to be paid by the taxpayer shall be \$4 plus the registered mail fees paid for sending the true copies of the tax lien certificate. Upon redemption the municipality shall prepare and record a discharge of the tax lien mortgage.

The municipality shall pay the tax collector \$1 for the notice, \$1 for filing the tax lien certificate and the amount paid for registered mail fees; and the fees for recording the tax lien certificate and for discharging the tax lien mortgage shall be paid by the municipality to the register of deeds.

Sec 89. Tax lien mortgage; creation, redemption, notice, discharge, automatic foreclosure. The filing of the tax lien certificate in the registry of deeds shall create a tax lien mortgage on said real estate to the municipality in which the real estate is situated having priority over all other mortgages, liens, attachments, and encumbrances of any nature, and shall give to said municipality all the rights usually incident to a mortgagee, except that the municipality shall not have any right of possession of said real estate until the right of redemption hereinafter provided for shall have expired.

The filing of the tax lien certificate in the registry of deeds shall be sufficient notice of the existence of the tax lien mortgage.

In the event that said tax, interest, and costs shall be paid within the period of redemption the municipal treasurer or assignee of record shall prepare and record a discharge of the tax lien mortgage in the same manner as is now provided for the discharge of real estate mortgages.

If the tax lien mortgage, together with interest and costs, shall not be paid within 18 months after the date of the filing of the tax lien certificate in the registry of deeds, the said tax lien mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

After the expiration of the 18 month period for redemption hereinabove provided, the mortgagee of record of said real estate or his assignee and the owner of record if the said real estate has not been assessed to him or the person claiming under him shall, in the event the notice provided for said mortgagee and said owner has not been given as provided in section 88, have the right to redeem the said real estate within 3 months after receiving actual knowledge of the recording of the tax lien certificate by payment or tender of the amount of the tax lien mortgage, together with interest and costs, and the tax lien mortgage shall then be discharged by the owner thereof in the manner hereinabove provided.

The tax lien mortgage shall be prima facie evidence in all courts in all proceedings by and against the municipality, its successors and assigns, of the truth of the statements therein and after the period of redemption has expired, of the title of the municipality to the real estate therein described, and of the regularity and validity of all proceedings with reference to the acquisition of title by such tax lien mortgage and the foreclosure thereof.

Sec. 90. Foreclosure in equity, procedure. A tax lien mortgage filed in accordance with the provisions of sections 88 and 89 may be foreclosed by an action in equity in the following manner.

I. The municipal treasurer, when so authorized by the inhabitants of the municipality, or in the case of a city by the legislative body thereof, may waive the foreclosure of a tax lien mortgage by recording a waiver of foreclosure in the registry of deeds in which the tax lien certificate is recorded before the right of redemption therefrom shall have expired.

The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect.

II. The waiver of foreclosure shall be substantially in the following form:

The foreclosure of the tax lien mortgage on real estate for a tax assessed against to dated and recorded in
(name) (name of municipality)
..... registry of deeds in Book, Page is hereby waived.
Dated this day of 19....
..... A. B.
Treasurer of

State of Maine
..... ss. 19....
Then personally appeared the above named A. B.
Treasurer and acknowledged the foregoing instrument to be his free act and deed in his said capacity.

Before me,
.....
Justice of the Peace
Notary Public

There shall be included in the amount secured by the tax lien mortgage a charge to the municipality of 50c for the waiver of foreclosure and the charges of the registry of deeds for the recording thereof not in excess of 50c.

III. If said tax lien mortgage together with interest and costs shall not be paid within 6 months after the date of recording the waiver of foreclosure thereof, the tax lien mortgage may be foreclosed in an action in equity.

IV. In such action the court shall provide a period for the exercise of the right of redemption from the tax lien mortgage which shall expire in not less than 90 days from the decree of the court and in no event before the expiration of 18 months from the date of filing of the tax lien certificate in the registry of deeds as provided in section 88.

Sec. 91. Foreclosure in equity; alternative procedure; class suits. In addition to and as an alternative to the proceedings for foreclosure of a tax lien mortgage under the provisions of section 90 a municipality may, provided a waiver of foreclosure thereof has been recorded in accordance with the provisions of section 90, foreclose any tax lien mortgage held by the municipality for a period of at least 4 years from the date of filing of the tax lien certificate in the registry of deeds by an action in rem in equity in the following manner:

I. Such actions may be commenced on or before the 1st day of April in each year and each such action shall relate only to tax lien mortgages arising from taxes assessed in a given year. The action in rem in equity shall be entitled substantially as follows: (name of municipality) against all persons having, or claiming to have, an interest in sundry parcels of real estate in (name of municipality) for the foreclosure of tax lien mortgages arising from taxes assessed in the year the defendants in said action shall be described as aforesaid in lieu of naming them.

II. The municipality shall set forth in substance in the bill of complaint the following:

A. That the municipality holds the tax lien mortgages referred to in the bill;

B. That the tax lien mortgages arose from taxes assessed in a given year;

C. That the real estate described in the tax lien mortgages is located in (name of municipality), and the tax lien mortgages are recorded in a named registry of deeds.

D. The municipality shall further set forth in the bill of complaint with respect to each tax lien mortgage in substance the following:

That a tax of \$..... was duly assessed against
(name of person)

on real estate bounded and described as follows:
for the year; that on a tax lien certificate thereon was

(date)

recorded in County registry of deeds in Book, Page; that on a waiver of foreclosure thereof was recorded in

(date)

said registry of deeds in Book, Page; that said tax of \$....., costs to date of \$....., together with interest at per cent per annum from is and still remains unpaid.

(date)

III. The court shall order that notice of the pendency of the bill of complaint be given to the defendants:

A. By publication of a true copy of the bill and the order of notice thereon, attested by the clerk of courts, in a newspaper published or printed in whole or in part in the county where the municipality is situated, if any, or if none, in the state paper, once a week for 3 successive weeks with the last publication not less than 30 days before the time set for appearance of the defendants; and

B. By posting a true copy of the bill and the order of notice thereof, attested by the clerk of courts, in at least 3 public places within the municipality not less than 30 days before the time set for appearance of the defendants.

IV. In such action, no personal judgment against a defendant shall be entered. Each person answering the bill of complaint shall have the right to the severance of the action as to the parcel of real estate in which he is interested.

Sec. 92. Equity suit after period of redemption; procedure. A municipality which has become the purchaser at a sale of real estate for nonpayment of taxes or which as to any real estate has pursued the alternative method for the enforcement of liens for taxes provided in sections 88 and 89, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain a suit in equity against any and all persons who claim or may claim some right, title or interest in the premises adverse to the estate of such municipality.

I. If any persons named as defendants in such suit are described as being unascertained, or out of the state, or who cannot be actually served with process and made personally amenable to the decree of the court, service may be made upon them by publication or otherwise as the court may order.

II. The plaintiff municipality in such suit shall pray the court to establish and confirm its title to the premises described in the bill as against all the defendants named or described therein, and if upon hearing the court shall find the plaintiff's title so to be good it shall make and enter its decree accordingly, which decree when recorded in the registry of deeds for the county or district where the real estate lies shall have the effect of a deed of quitclaim of the premises involved in the suit from all the defendants named or described therein to the plaintiff municipality.

III. At the trial of the cause, issues of fact may be framed upon application of any party to be tried by a jury whose verdict shall have the same effect as the verdict of a jury in actions at law.

Sec. 93. Presumption of validity. In an action to foreclose a tax lien mortgage under the provisions of sections 90, 91 or 92, the proceedings from and including the assessment of the tax upon which such tax lien mortgage is based to and including the time of filing the bill of complaint in such action need not be set forth in the bill, pleaded or proved and shall be presumed to be valid. A defendant alleging any invalidity or defect in such proceedings must specify in his answer such invalidity or defect and must establish such defense.

Sec. 94. Supplemental assessments; enforcement of lien. When taxes are assessed under the provisions of section 41, the lien upon real estate shall be enforced as provided in sections 87, 88 and 89; except that if real estate shall have been transferred to a bona fide purchaser for value since the assessment was omitted or invalidly made with the transfer duly recorded, prior to the date of the supplemental assessment, the lien shall terminate.

Sec. 95. Amendments permitted in actions to collect taxes. At the trial of any action for the collection of taxes, or of any action at law or in equity involving the validity of any sale of real estate for nonpayment of taxes, or involving any tax lien certificate under the provisions of sections 88 and 89 and the title to real estate acquired upon foreclosure of the tax lien mortgage, if it shall appear that the tax in question was lawfully assessed, the court may permit the tax collector or other officer to amend his record, return, deed or certificate in accordance with the fact, when circumstantial errors or defects appear therein; provided that the rights of third parties are not injuriously affected thereby. If a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

Sec. 96. Defendants not to deny title in actions to collect taxes; exception. In all suits to enforce the collection of a tax on real estate, if it appears that on April 1st of the year for which such tax was assessed, the record title to the real estate listed was in the defendant, he shall not deny his title thereto; provided, however, that if any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed with the date thereof and the name and last known address of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section.

Sec. 97. Treasurer's receipt; as evidence of redemption. The municipal treasurer's receipt or certificate of payment of a sufficient sum to redeem any real estate taxed shall be legal evidence of such payment and redemption.

Collection of Taxes by Distraint or Arrest.

Sec. 98. Distraint for taxes; procedure, sale. If any resident or nonresident taxpayer after a reasonable demand refuses or neglects to pay any part of the tax assessed against him in accordance with the provisions of this chapter the tax collector may distraint him in any part of the State by any of his goods and chattels not exempt from attachment for debt, for the whole or any part of his tax, and may keep such distress for not less than 4 days nor more than 7 days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the tax collector after the 4th day but on or before the 7th day. The place of sale may be other than where the tax was assessed or where the property was seized. Notice of such sale shall be posted in some public place in the municipality where the tax was assessed and in the place where the sale is to be held at least 48 hours before the time set for sale.

Sec. 99. Disposition of surplus. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges. For distress for nonpayment of taxes the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling house to the place where it is made.

Sec. 100. Arrest; notice, procedure, fees. If any resident or nonresident taxpayer assessed in accordance with the provisions of this chapter, for 12 days after demand, refuses or neglects to pay his tax and to show the tax collector sufficient goods and chattels to pay it, such officer may arrest him in the county where found and commit there him to jail, until he pays it or is discharged by law.

If the tax collector thinks that there are just grounds to fear that such person may abscond before the end of said 12 days, the tax collector may demand immediate payment and, on failure to pay, he may commit such person as aforesaid.

For commitment for nonpayment of taxes, the tax collector shall have the same fees as sheriffs have for levying executions, but his travel shall be computed only from his dwelling house to the place of commitment.

Sec. 101. Collector may issue warrant of distress to sheriff. Any tax collector within 3 months after the date of commitment may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his municipality, directing him to distrain the person or property of any taxpayer not paying his taxes, which warrant shall be of the same tenor as that prescribed to be issued by municipal assessors to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60 or 90 days.

Sec. 102. Warrant of distress; service, notice, fees. Before the officer serves any such warrant, he shall deliver to the taxpayer or leave at his last and usual place of abode a summons from said tax collector stating the amount of tax due, and that it must be paid within 10 days from the time of leaving such summons, with \$1, plus 20c a mile travel from the officer's place of abode to place of service for the officer for leaving the same; but if not so paid, the officer shall serve such warrant the same as tax collectors may do, and shall receive the same fees as for levying executions in personal actions.

Sec. 103. Distraint before tax due to prevent loss. When a tax collector has reason to believe that there is danger of losing, by delay, a tax assessed upon any taxpayer, at any time after commitment:

- I. He may issue the warrant provided for in section 101 prior to the expiration of the 3 month period; or
- II. He may in the warrant authorized by section 101, or in subsection I above, direct the officer to demand immediate payment, and if not so paid, the officer shall serve such warrant without further notice; or
- III. He may, after the issuance of such warrant, in writing direct the officer to whom the warrant has been issued to demand immediate payment, and if not so paid to serve such warrant without further notice notwithstanding any unexpired portion of the 10 day notice period required by section 102; or
- IV. He may himself demand immediate payment and upon failure he may distrain the property or arrest the person of such taxpayer.

Sec. 104. Arrest and commitment; procedure. When a tax collector or any officer by virtue of a warrant, for want of property, arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer and certify, under his hand, the sum that such person is to pay as his tax and the costs of arresting and committing, and that for want of goods and chattels whereon to make distress, he has been arrested; and such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody until he pays his tax, charges and 33c for the copy of the warrant; but such per-

son shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Sec. 105. Collector liable unless he commits within 1 year. When a person imprisoned for not paying his tax is discharged, the tax collector committing him shall not be discharged from such tax without a vote of the municipality, unless the taxpayer was imprisoned within 1 year after the date of commitment of such tax.

Sec. 106. Municipalities may set off moneys due against taxes. Subject to the approval of the municipal officers, the treasurer or any disbursing officer of any municipality may, and if so requested by the tax collector shall withhold payment of any money then due and payable to any taxpayer whose taxes are due and wholly or partially unpaid, to an amount not in excess of the unpaid taxes together with any interest and costs. The sum withheld shall be paid to the tax collector, who shall, if required, give a receipt in writing therefor to the officer withholding payment and to the taxpayer. The tax collector's rights under the provisions of this section shall not be affected by any assignment or trustee process.

Collection of Taxes by Action of Debt.

Sec. 107. Collector may sue in own name. Any tax collector or his executor or administrator may sue in his own name for any tax, in an action of debt, and no trial justice or judge of any municipal court before whom such suit is brought is incompetent to try the same by reason of his residence in the municipality assessing said tax. No defendant is liable for any costs of suit, unless it appears by the declaration and by proof that payment of said tax had been duly demanded before suit.

Sec. 108. Suit may be brought in name of municipality. In addition to other provisions for the collection of taxes, the municipal officers of any municipality to which a tax is due may in writing direct an action of debt to be commenced in the name of such municipality against the party liable; but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof that payment of said tax had been duly demanded before suit.

Collection of Taxes by Sale of Real Estate.

Sec. 109. Collector's tax auction sale; notice, procedure. If any tax on real estate remains unpaid on the 1st Monday in February next after said tax was assessed, the tax collector shall sell at public auction so much of such real estate as is necessary for the payment of said tax, interest, and all the charges, at 9 o'clock in the forenoon of said 1st Monday in February, at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. In case of the absence or disability of the tax collector, the sale shall be made by some constable of the municipality who shall have the same powers as the tax collector.

In the case of the real estate of resident owners, the tax collector may give notice of the sale and of his intention to sell so much of said real estate as is necessary for the payment of delinquent taxes and all charges by posting notices there-

of in the same manner and at the same places that warrants for municipal meetings are therein required to be posted, at least 6 weeks and not more than 7 weeks before such 1st Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render its identification certain and plain.

In the case of taxes assessed on the real estate of nonresident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, 3 weeks successively; such publication to begin at least 6 weeks before said 1st Monday in February; if no newspaper is published in said county, said notices shall be published in like manner in the state paper; he shall, in the advertisements so published, state the name of the municipality and if within 3 years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, interest and charges are not paid on or before such 1st Monday in February, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said 1st Monday in February, at 9 o'clock in the forenoon, at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. The date of the commitment shall be stated in the advertisement.

In all cases, said tax collector shall lodge with the municipal clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notice of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid.

No irregularity, informality or omission in giving the notices required by this section, or in lodging copy of any of the same with the municipal clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this section, and in lodging copy of the same with the municipal clerk, the tax collector shall be liable to any person injured thereby.

Sec. 110. Collectors tax auction sale; notice form. The notice for posting, or the advertisement, as the case may be, of the tax collector required by section 109 shall be in substance as follows:

Unpaid taxes on real estate situated in the municipality of, in the county of, for the year The name of the municipality was formerly, (to be stated in the case of change of name, as mentioned in the preceding section). The following list of taxes on real estate of resident (or nonresident, as the case may be,) owners in the municipality of, for the year, committed to me for collection for said

municipality on the day of, remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at, in said municipality, on the first Monday of February, 19...., at nine o'clock A.M. (Here follows the list, a short description of each parcel taken from the inventory, to be inserted in an additional column.)

C. D. Tax collector of the municipality of

Sec. 111. Notice to owners of time and place of sale. After the real estate is so advertised, and at least 10 days before the day of sale, the tax collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or by registered mail with receipt demanded, or by leaving at his last and usual place of abode, a written notice signed by him stating the time and place of sale and the amount of taxes due. In case of nonresident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the tax collector, at least 10 days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed \$1, in addition to the sum paid the printer, if any.

Sec. 112. Sale; procedure, costs. When no person appears to discharge the taxes duly assessed on any such real estate of resident or nonresident owners, with costs of advertising, on or before the time of sale, the tax collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate as is necessary to pay the tax due, in the case of each person assessed, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the municipal clerk, 25c for the return required to be made to the municipal clerk, and 67c for the deed thereof and certificate of acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot or parcel of real estate assessed to the same person is so advertised and sold, said charge of \$3, the 25c for each copy lodged with the municipal clerk, and the 25c for the return made to the municipal clerk, shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the nonresident rights, lots or parcels so advertised and sold; and the tax collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The tax collector may, if necessary to complete the sales, adjourn the auction from day to day.

Sec. 113. Collector's return of sale; form. The tax collector making any sale of real estate for nonpayment of taxes shall, within 30 days after such sale make a return, with a particular statement of his doings in making such sale, to the municipal clerk who shall receive and file it; and said return shall be evidence of the facts therein set forth in all cases where such tax collector is not personally interested. The tax collector's return to the municipal clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of nonresident owners described herein, situated in the municipality of for

the year, to be advertised according to law by advertising in the three weeks successively, the first publication being on the day of, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the municipality of for the year, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said municipality. I also, at least ten days before the day of sale, gave to each resident owner of said real estate, or the occupant thereof, if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address of each nonresident owner of said real estate, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19. . . . , at nine o'clock A. M., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the municipal treasurer's office, to be disposed of as the law requires.

SCHEDULE NO. 1

Nonresident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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SCHEDULE NO. 2

Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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In witness whereof I have hereunto subscribed my name, this day of, 19.

C. D. Tax Collector of the municipality of

Sec. 114. Purchaser to notify mortgagee of sale; right of redemption. When real estate is so sold for taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer a certificate under oath, designating the quantity of real estate sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put

them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as above provided, with 67c for the deed and certificate of acknowledgment.

If there is an undischarged mortgage duly recorded on the real estate sold for taxes, the purchaser at such sale shall notify the holder of record of each such mortgage within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the real estate sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April 1st of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of his real estate for taxes within said 2 years, he may, at any time within 3 months after he has had actual notice, redeem the real estate sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest and costs as above specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the municipal treasurer shall give the owner, mortgagee or party to whom the real estate is assessed or other person legally taxable therefor a certificate thereof, cancel the deed, and pay to the grantee on demand the amount so received from him. If the amounts, interest and costs above specified are not paid to the treasurer within the time as above specified, he shall deliver to the grantee his deed upon the payment of the fees aforesaid for the deed and acknowledgment and 30c more for receiving and paying out the proceeds of the sale, but all tax deeds of real estate upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as above provided. For the fidelity of the treasurer in discharging his duties herein required, the municipality is responsible, and has a remedy on his bond in case of default.

Sec. 115. Purchaser to pay within 20 days or sale void. If the purchaser of real estate sold for taxes under the provisions of section 112 fails to pay the tax

collector within 20 days after the sale of the amount bid by him, the sale shall be void, and the municipality in which such sale was made shall be deemed to be the purchaser of the real estate so sold, the same as if purchased by some one in behalf of the municipality under the provisions of section 120. If a municipality becomes a purchaser under the provisions of this section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the real estate included in said deed, and that the purchaser failed to pay the amount bid within 20 days after the sale; and the said deed shall confer upon said municipality the same rights and duties as if it had been the purchaser under the provisions of section 120.

Sec. 116. Owners right to redeem. Any person to whom the right by law belongs may, at any time within 2 years from the day of sale, redeem any real estate sold for taxes, on paying into the municipal treasury for the purchaser the full amount certified to be due, including taxes, costs and charges, with interest on the whole at the rate of 8% a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. In default of payment by either, the municipality shall pay the same with costs and interest as aforesaid.

Sec. 117. Refund of taxes paid by purchaser. Any person interested in the estate, by the purchase at the sale, may pay any tax assessed thereon, before or after that so advertised, and for which the estate remains liable, and on filing with the municipal treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

Sec. 118. Delivery of deed to purchaser after 2 years. If the estate is not redeemed within the time specified by payment of the full amount required by the provisions of this chapter, the municipal treasurer shall deliver to the purchaser the deeds lodged with him by the tax collector; and if he willfully refuses to deliver such deed to said purchaser, on demand, after said 2 years and forfeiture of the land as aforesaid he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in an action of debt, with costs and interest as in other cases; the sureties of said treasurer shall make good the payment here required in default of payment by the principal; and on the failure of both, the municipality is liable.

Sec. 119. Nonresident owner's suit; time limit. Any nonresident owner of real estate sold under the provisions of section 112, having paid the taxes, costs, charges and interest as aforesaid, may, at any time within 1 year after making such payment, commence a suit against the municipality to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than \$20.

Sec. 120. Municipal officers may bid at sale. The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate in which their municipality is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the municipality, and the deed shall be made to it.

Sec. 121. Collector's deed; prima facie evidence of validity of sale. In the trial of any action at law or in equity, involving the validity of any sale of real estate for nonpayment of taxes, it shall be sufficient for the party claiming under it, in the 1st instance, to produce in evidence the tax collector's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the tax collector, and proves that such tax collector complied with the requirements of law in selling such real estate; and in all actions involving the validity of such sales the tax collector's return to the municipal clerk shall be prima facie evidence of all facts therein set forth.

Sec. 122. Posting notices; evidence of. The affidavit of any disinterested person as to posting notifications required for the sale of any real estate to be sold by the sheriff or his deputy, constable or tax collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county where the real estate lies, within 6 months.'

Sec. 2. R. S., c. 92, repealed. Chapter 92 of the revised statutes is hereby repealed.