

MAINE STATE LEGISLATURE

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

Legislative Document

No. 440

H. P. 293

House of Representatives, February 4, 1959.

Referred to the Committee on Judiciary. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Cousins of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-NINE

AN ACT Relating to Tax Collector's Warrant.

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

R. S., c. 91-A, § 58, repealed and replaced. Section 58 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is repealed and the following enacted in place thereof:

'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, Tax Collector of the Municipality of, within this County.

GREETINGS:

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by him, the total of such amounts payable by all persons on the list being

\$..... poll taxes (Instructions: If this warrant is not for both poll and property taxes, strike out the inapplicable.) \$..... real and personal property taxes

The total poll and property tax assessments are based on the following:

\$., being said Municipality's proportion of State Tax for the year A. D. 19.; And

\$., being said Municipality's proportion of the Forestry District Tax for the year A. D. 19.; And

\$., being said Municipality's proportion of the. District Tax for the year A. D. 19.; 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

\$.

(Instructions: If this warrant is issued for poll taxes only, disregard the material opposite or cross it out.)

You are to pay to, the Treasurer of your Municipality, or to his successor in office, the taxes herewith committed, 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, thisA.D. 19..... .

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

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

CERTIFICATE OF COMMITMENT

To....., Tax Collector of the Municipality of aforesaid.

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

Given under our hands this.....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.'