

MAINE STATE LEGISLATURE

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L A W S

OF THE

S T A T E O F M A I N E ;

TO WHICH ARE PREFIXED

THE

CONSTITUTION OF THE U. STATES

AND OF SAID STATE,

IN TWO VOLUMES,

WITH AN APPENDIX.

.....
VOL. II.
.....

Published according to a resolve of the State, passed
March 8, 1821.

BRUNSWICK.

Printed by J. Griffin, for the State.

.....
1821.

ERRATA:

**The following leaf is
inserted because one or more pages
in this chapter have errors
noticed and corrected here.**

VOLUME THE SECOND.

Page.

463 Line 7 of page, dele the word *whole*
 464 Sec. 8 L. 12 of Sec. for *towns* read *town*
 484 27 6 at the end of the line insert the word *that*
 492 43 11 after the word *owing* insert *to*
 496 47 25 for *duty* read *body*
 500 54 3 at the end of the line dele *the*
 506 7 6 after the word or dele *to*
 515 L. 28 of p. for *highway* read *highways*
 517 S. 16 L. 11 of S. after the word *be* insert *the*
 518 18 9 for *of* read *or*
 520 23 11 before the word *proprietors* insert *the*
 523 L. 6 of p. after the word *person* insert *of*
 523 last for *cannot* read *can*
 526 9 for *laws* read *law*
 533 16 for *assessments* read *assessment*
 534 13 for *appears* read *appear*
 535 4 at the end of the line insert *of*
 535 3 from bottom of p. for *causes* read *cause*
 537 S. 12 L. 2 of S. for *in* read *of*
 539 L. 11 of p. between the words *the* and *day* should be a '—'
 539 15 for *where* read *wherein*
 543 S. 18 L. 13 of S. dele *the* before the word *said*
 545 21 7 for *and* read *or*
 546 1 6 for *this* read *thus*
 547 2 7 for *this* read *thus*
 547 2 11 for *in capacity* read *incapacity*
 553 L. 2 of p. at the end of the line insert *such*
 556 S. 1 L. 18 of p. for *master* read *masters*
 557 L. 16 of p. for *in* read *of*
 560 S. 7 L. 4 of S. for *Court of Sessions* read *Courts of Sessions*
 566 1 7 for *every* read *any*
 570 9 5 after the word *them* insert *as*
 572 12 5 after the word *fine* insert *of*
 573 1 3 for *and* read *or*
 576 L. 18 of p. for *pounds* read *ounces*
 576 last line of the page dele *and*
 591 S. 5 L. 2 of S. before the word *action* insert *an*
 592 3 3 for *time* read *times*
 601 L. 11 of p. at the end of the line insert *drawn*
 After p. 604 read p. '605' instead of '506'
 604 S. 12 L. 2 of S. after the word *passing* insert *on*
 606 for Sec. 14 read Sec. 16
 608 S. 22 L. 5 of S. for *monies* read *money*
 610 3 18 dele *any*
 614 4 4 for *funnel* read *fund*
 617 L. 5 of the page dele *a*
 617 S. 1 L. 6 of S. for *purpose* read *purposes*
 621 1 9 for *such* read *said*
 622 3 16 for *or* read *on*
 624 2 12 after the word *returns* insert *as*
 626 3 6 before the word *Cashier* insert *the*
 631 4 3 before the end of the S. for *course* read *course*
 634 16 5 of S. for *inspected* read *uninspected*
 635 17 last for *and* read *or*
 638 L. 9 of p. for *and* read *or*
 642 7 dele *who*
 643 S. 4 L. 6 of S. dele *are* after *and*
 650 4 14 before the word *also* insert *as*
 656 12 3 for *on* read *or*
 658 in the title, after the word *Act* insert *for*

Page.

663 S. 2 L. 6 of S. dele *of*
 666 5 2 after the word *Governor* insert, *and Council*
 666 5 last for *his* read *the*
 667 L. 3 of the page, dele *who*
 668 S. 10 L. 1 of S. for *where* read *when*
 669 L. 3 of p. for *effect* read *affect*
 670 S. 5 L. 7 of S. for *the* read *such*
 671 L. 2 of p. for *in* read *on*
 672 S. 9 L. 3 of S. for *make* read *mark*
 672 11 2 for *and* read *or*
 672 11 8 before the word *each* insert *for*
 674 2 7 before the word *drying* insert *the*
 676 L. 5 of p. for *not* read *none*
 677 4 for *quality* read *quantity*
 681 Sec. 4 last line of Sec. after the word *owner* insert *or owners*
 682 Sec. 5 L. 2 of Sec. dele *away*
 684 2 3 for *galo* read *golo*
 686 4 2 for *on* read *or*
 687 3 6 before the word *stamped* insert *not*
 688 L. 24 of p. before the word *arms* at the beginning of the line insert *the*
 694 L. 15 of p. after the word *shall* insert *also*
 694 16 after the word *of* insert *the*
 695 12 for *usage* read *usages*
 716 8 for *fixed* read *affixed*
 723 6 from bottom of p. dele *in*
 734 Sec. 51 L. 4 of Sec. before the word *auditing* insert *the*
 742 L. 4 of p. after the word *orders* insert *to be*
 744 L. 3 from bottom of p. before the word *refuse* insert *shall*
 745 Sec. 1 L. 6 of Sec. before the word *good* insert *six*
 746 2 15 before the word *advice* dele *the*
 751 5 11 for *owners* read *owner*
 751 5 15 for *taking* read *taken*
 751 5 25 for *owners* read *owner*
 753 8 23 for *spars* read *spar*
 754 10 3 after the word *or* insert *any*
 758 L. 2 of p. for *sales* read *sale*
 759 24 for *minor* read *minors*
 761 19 for *another* read *any other*
 761 last dele *other*
 762 22 before the word *fish* insert *any*
 766 6 after the word *notice* insert *is*
 766 Sec. 5 L. 6 of Sec. for *damages* read *damage*
 769 4 14 dele *to the*
 772 first word of the p. for *damage* read *damages*
 774 Sec. 2 L. 7 of Sec. for *and* read *or*
 774 2 14 for *any* read *every*
 775 1 3 for *paasing* read *passing*
 777 L. 17 of p. for *these* read *their*
 780 14 for *ninth* read *twenty ninth*
 780 35 for *sixteenth* read *seventeenth*
 788 25 for *eight* read *eighth*
 790 28 after the word *Act* insert *providing*
 791 13 after the word *for* dele *the*
 791 14 after the word *idle* dele *and*
 793 5 for *galo* read *golo*
 793 27 after the word *Act* dele *for*
 797 4 at the end of the line for *eight* read *eighth*
 808 34 for *from* read *upon*

CHAPTER CXVI.

An Act concerning the Assessment and Collection of Taxes.

Assessors to be
chosen in each
town, annually.

SEC. 1. *BE it enacted by the Senate and House of Representatives, in Legislature assembled,* That annually at the same meeting when other town officers are chosen by the respective towns in this State, there shall be chosen by the qualified voters then present and voting, or the major part of them, three or five meet persons, to be Assessors of all such rates and taxes as the Legislature shall order and appoint such town to pay, towards the charges of the Government within the space of one year from the choice of such Assessors, unless the warrant for the assessment shall not be by them received before the first day of March succeeding, and in case of its being received afterwards, it shall be delivered to their successors in office, who shall be under the same obligations to make the assessment as their predecessors would have been under, if they had seasonably received the same, who shall also be the Assessors of county and town taxes; and each Assessor so chosen or appointed as hereinafter prescribed, shall within the space of seven days next after being notified thereof, be sworn before a Justice of the Peace, or before the town Clerk, to the faithful discharge of his duty, in the form following: You A. B. one of the Assessors for the of C. for the year ensuing, do swear, that you will proceed equally and impartially, according to your best skill and judgment, in assessing and apportioning all such rates and taxes as you may, according to law, be directed to assess and apportion during that time.

Oath.

To assess the
polls and es-
tates within
their town, &c.
of any tax laid,
&c. and com-
mit list to con-
stable, with
warrant, &c.

So help you GOD. And the Assessors so chosen and sworn shall assess the polls and estates within such town their due proportion of any tax, according to the rules in the Act for raising the same, and in this Act, and make perfect lists thereof under their hands, or the hands of the major part of them, and commit the same to the Constable or Constables, Collector or Collectors of their town, if any there be, otherwise to the Sheriff, or his deputy, with a warrant under their hands in the form hereinafter directed, and return a certificate thereof to the Treasurer of this State, for the time be-

ing, with the name of the officer to whom they shall have committed the same assessment, with a warrant as aforesaid to collect: and the said Assessors shall also have their assessment recorded in the town book, or leave an exact copy thereof by them signed, with the town Clerk, or file such copy in the Assessors office where any such is kept, before the same shall be committed to an officer to collect, and at the same time shall lodge in the said Clerk's office the invoice or valuation, or a copy thereof, from whence the rates or assessments are made, that the inhabitants or others rated may inspect the same; and if any Assessor, after being chosen and notified to take the oath of an Assessor in the way and manner other town officers are notified and summoned, shall neglect to appear, or appearing shall refuse to be sworn, he shall forfeit and pay the sum of fifteen dollars for the use of the town, to be recovered by their Treasurer, before the Circuit Court of Common Pleas for the county in which such town lies, by complaint: *Provided always*, That it shall be in the power of the Circuit Court of Common Pleas for the same county, upon reasonable excuse made to them by any Assessor that shall refuse to accept as aforesaid, to remit, if they see cause, the penalty aforesaid. And the Selectmen of every such town, when any one or more of the Assessors so chosen shall refuse as aforesaid, shall forthwith, after notice thereof, summon a meeting of the qualified voters of such town to choose an Assessor or Assessors in the room of such Assessor or Assessors so refusing, which voters, so assembled, shall accordingly choose so many Assessors as shall be wanting to complete the number which the town at the time of the first choice voted should be elected. And said complaint in substance shall be as follows:

To the Justices of the Circuit Court of Common Pleas for the county of _____, to be held at _____ within and for the county aforesaid, on the _____ Tuesday of _____ next, complains A. B. Treasurer of the _____ of _____ that C. D. of [addition] on the _____ day of _____ last, was duly and legally chosen by the qualified voters of the said _____; to serve as an Assessor thereof; and that the said C. D. was notified to take the oath of that office as the law directs; yet

To leave copy of assessment, and valuation with town clerk.

Penalty for refusing to be sworn as assessor, and how recovered.

Vacancy to be filled.

Form of complaint against person refusing to be sworn as assessor.

the said C. D. has for the space of seven days after being notified as aforesaid, neglected, and still neglects to take the said oath, whereby he hath forfeited the sum of fifteen dollars for the use of the said ; wherefore your complainant prays that a warrant of distress may be issued against the said C. D. for the forfeiture aforesaid, in form and manner as the law directs: Dated at the day of Anno Domini, 182 . A. B. Treasurer.

And the same form, *mutatis mutandis*, may be used in the recovery of any penalty which may be incurred by any person chosen as a town or plantation officer, who shall neglect to take the oath of office as required by law.

Selectmen to
be assessors
in certain
cases.

SEC. 2. *Be it further enacted*, That if any town shall not choose Assessors as aforesaid, or if so many of them so chosen shall refuse to accept, as that there shall not be such a number of them as any town shall vote to be the Assessors thereof, then the Selectmen of such town shall be, and hereby are declared and appointed the Assessors thereof; and every one of them shall be duly sworn to the discharge of the trust; and each Assessor shall be paid out of the town Treasury one dollar for each whole day he shall be necessarily employed in that service.

Pay of assess-
sors.

Towns neg-
lecting to
choose asses-
sors or select-
men, liable to
fine; and
court of ses-
sions to ap-
point asses-
sors:

SEC. 3. *Be it further enacted*, That if any town shall neglect to make choice of Selectmen or Assessors, the said default being made known unto the Circuit Court of Common Pleas within the same county, such town shall forfeit and pay a sum not exceeding three hundred dollars, nor less than one hundred dollars, as the said Court shall order, for the use of this State; and in such case, as also where neither the Selectmen nor Assessors chosen by any town, shall accept the trust, or having accepted the trust shall not perform their duty, the Court of Sessions in the same county shall be, and hereby are empowered to nominate and appoint three or more sufficient freeholders within such county, to be Assessors of the rates or taxes in such town as aforesaid, which Assessors so appointed, after being duly sworn, shall assess the polls and estates within such town, their due proportion to any tax, according to law, together with the aforesaid penalty where the town makes default as aforesaid, and such additional sum as shall answer their own reasonable

their duty.

charges for time and expense in the said service, not exceeding one dollar and fifty cents per day for each man so employed; and having made such assessment, shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the Treasurer, with the name of the officer to whom they shall commit the same to be collected; and such Assessors shall be paid their charges as above said, the same being adjusted and certified by two or more Justices of the Court, by whom they were appointed Assessors, under their hands, out of the public Treasury, by warrant from the Governor, with the advice and consent of Council.

their charges
how paid.

SEC. 4. *Be it further enacted*, That the Treasurer of this State shall send such warrants as he shall from time to time be ordered to issue, for the assessing any rate or tax, inclosed to the Sheriff of each respective county, who is required immediately to dispose of and transmit the same unto the Assessors of the several towns and plantations within such county, according to the directions thereof.

State treasurer
to send war-
rants, for as-
sessing taxes,
to sheriffs.

SEC. 5. *Be it further enacted*, That all Assessors chosen or appointed as aforesaid shall duly observe all such warrants as during the time of their office they shall receive from the Treasurer of this State pursuant to any Act or Acts made and passed by the Legislature of this State, for the assessing and apportioning any rate or tax upon the inhabitants or estates within the town, whereof they are Assessors, on pain that the Assessors of any town failing of their duty required by such warrant of the Treasurer, shall forfeit and pay the full sum in such warrant mentioned, to be by them assessed, to the use of the State, which shall be levied by distress and sale of the estates real and personal, of such deficient Assessors, by warrant from the Treasurer, directed to the Sheriff of the county, or his deputy, in which such town lies; and the Treasurer is hereby authorized and required in such case, *ex officio*, to issue his warrant requiring the Sheriff or his deputy to levy the said sums accordingly; and for want of estate to take the bodies of such deficient Assessors, and imprison them until they pay the same; which warrant the Sheriff or his deputy is hereby empowered and required to execute accordingly. And the Court of Sessions

Assessors
chosen or ap-
pointed, to
obey treasur-
er's warrants.

Forfeiture for
delinquency.

and how col-
lected.

Court of Sessions to appoint others in place of delinquent assessors.

in the county where such deficient Assessors dwell, shall be, and hereby are directed and empowered forthwith to appoint other meet persons to be Assessors of such rates or taxes, according to the directions contained in the Treasurer's warrant issued unto the former Assessors; and the Assessors, who shall be so appointed, shall take the oath, and perform the same duties, and be liable to the same penalties as the former Assessors.

Plantations vested with same powers as towns in assessing and collecting taxes.

SEC. 6. *Be it further enacted*, That all plantations which shall from time to time be ordered by the Legislature to pay any part or proportion of the public taxes, shall be, and they hereby are fully vested with all the powers that towns in this State by law are, so far as relates to the choice of Assessors of taxes; and any person who shall be chosen to the office of an Assessor of taxes in any of the aforesaid plantations, and shall refuse to accept of the office to which he shall have been elected, or neglect to take the oath by law required to be taken by Assessors of taxes in towns, shall be liable to the same penalties, to be recovered in the same way and manner as by this Act is provided in the case of Assessors refusing to accept such office, when chosen by towns.

Assessors subject to same duties and liabilities.

Plantations neglecting, &c. subject to same penalties.

SEC. 7. *Be it further enacted*, That if any of the plantations aforesaid shall neglect to choose Assessors as aforesaid, or if the Assessors chosen by any such plantation, and accepting such trust, shall be remiss or neglect their duty; in every such case, such plantation shall be subject to the same penalties, and be proceeded with in the same manner as by this Act is provided, in the case of deficient towns; and such deficient Assessors shall be, and hereby are made liable to the same penalties, to be recovered by the same process as by this Act is provided in the case of deficient Assessors, chosen by towns.

Deficient assessors.

Mode of assessing and collecting State or county tax in plantations not organized.

SEC. 8. *Be it further enacted*, That when any part or proportion of any State or County tax shall be laid on any plantation not organized, the Treasurer of the State, or of such county respectively, shall issue his precept to some Justice of the Peace dwelling near to such plantation, requiring him forthwith to grant his warrant directed to some principal inhabitant of such plantation, requiring him to notify and warn the inhabitants of such plantation qualified to

vote for Governor, to meet at such time and place within the same, as in such warrant shall be specified, in order to choose needful officers for the purposes hereafter mentioned; and such principal inhabitant is hereby obliged to observe and obey the warrant that he shall receive from such Justice, on the penalty of forfeiting and paying the whole sum that shall be ordered to be levied on such plantation, to be recovered by action of debt by said respective Treasurers, in any Court of record within this State proper to try the same. And such principal inhabitant shall make return of the Justice's warrant to the Justice who issued it, with his doings therein, and the doings of the plantation in consequence of it, within the time limited in such warrant; and the Justice shall thereupon certify such doings to the State or county Treasurer respectively: and such of said inhabitants as shall then assemble, shall have power, and they are hereby required to choose a Moderator and Clerk, as also Assessors and Collectors for assessing and collecting such plantation's proportion of such State and county tax, as shall be ordered to be assessed, to be duly paid, when collected by such collectors, to the State or county Treasurers respectively: and such Clerk, Assessors and Collectors shall be under oath, to be administered by the moderator of such meeting, or a Justice of the Peace, for the faithful discharge of their respective trusts, and shall have the same allowance from such plantations as such officers are entitled to by law in towns.

Assessors, &c.
to be chosen.

SEC. 9. *Be it further enacted*, That the Assessors so chosen and sworn shall thereupon take a list of the rateable polls, and a valuation of the estates of the inhabitants of such plantation.

Duties of assessors so chosen.

SEC. 10. *Be it further enacted*, That the Assessors, who shall from time to time be chosen or appointed for such plantation, shall have power and they are required to issue their warrants for calling meetings of the inhabitants thereof in the month of March or April annually, for choosing such officers as aforesaid, who shall be sworn by the Moderator, or some Justice of the Peace as aforesaid.

Such assessors to call meeting of inhabitants in March or April.

SEC. 11. *Be it further enacted*, That every Moderator of a plantation meeting, shall be held and obliged to notify the

Moderator to notify planta-

tion officers to
take oath.

Penalty for
neglect.

Assessors of
towns and
plantations to
notify inhabit-
ants to bring
in lists of polls
and estates
taxable,

and may re-
quire list to be
sworn to.

Persons ag-
grieved at
rates of asses-
sors, may ap-
ply for abate-
ment, and if
they refuse,
may appeal to
the Sessions.

plantation officers to appear, either before himself or some Justice of the Peace, within seven days from the time of their being chosen, and take the necessary oaths; and in case of neglect shall forfeit and pay the sum of ten dollars to the use of the plantation, to be recovered by any inhabitant thereof before any Justice of the Peace within the same county.

SEC. 12. *Be it further enacted*, That the Assessors of each town or plantation, in convenient time before they proceed to make any assessment, shall give seasonable warning to the inhabitants by posting up notifications in some public place in said town or plantation, or notify the respective inhabitants in some other way, to make and bring in to them, the said Assessors, true and perfect lists of their polls, and of all their estates both real and personal (saving such estate as is or may by law, from time to time, be exempted from taxation,) which they were possessed of at such periods as the Legislature may from time to time order and direct. And if any person or persons shall not bring in a list of their estates as aforesaid, to the Assessors, he, she or they so neglecting or refusing, shall not be admitted to make application to the Court of Sessions for any abatement of the assessment so laid on him, her or them, unless such person or persons shall make it appear to the said Court that it was not within the power of him, her or them, to deliver to the Assessors respectively, a list of his, her or their rateable estate, at the time appointed for that purpose. And if the Assessors suspect any falsehood in the lists of polls or estates to them presented as aforesaid, then the said Assessors, or either of them, shall require the person presenting such list, to make solemn oath that the same is true; which oath the Assessors, or either of them are hereby empowered to administer; and such list being exhibited on oath, shall be a rule for that person's proportion of the tax.

SEC. 13. *Be it further enacted*, That if any person or persons shall at any time, be aggrieved at the sum or sums set and apportioned upon him or them by the Assessors of any town or plantation, and shall make it appear unto the Assessors for the time being of such town or plantation, that he or they are rated more than his or their proportion,

according to the rules given in the Act or Acts of the Legislature for making the said assessment, the said Assessors for the time being shall make a reasonable abatement to the person or persons so aggrieved; and if they shall refuse so to do, such person or persons complaining in writing unto the next Court of Sessions within that county, and making it appear that he or they are over-rated as abovesaid, he or they shall be relieved by the said Court, and shall be reimbursed out of the Treasury of the town or plantation where such assessment was made, so much as the said Court or Assessors respectively shall see cause to abate him or them, with the charges; and the said Court of Sessions are empowered, on such complaint being made, to require the Assessors or Clerk to produce the valuation by which the assessment is made, or a copy thereof.

SEC. 14. *Be it further enacted*, That the Assessors for any town or plantation may and are hereby authorized and empowered to apportion on the polls and estates according to law, such additional sum over and above the precise sum to them committed to assess, as any fractional division of such precise sum may render convenient in the apportionment thereof, not exceeding five per centum on the sum so committed; and it shall be the duty of such Assessors to certify such town or plantation Treasurer thereof.

Assessors, in certain cases may overrate, not exceeding 5 per cent. of sum committed to them.

SEC. 15. *Be it further enacted*, That all county, town and plantation rates and taxes shall be assessed and apportioned by the Assessors of the several towns or plantations within this State, upon the polls of, and estates within the same, according to the rules that shall be prescribed in and by this Act, and the then last tax Act of the Legislature; and such Assessors shall cause attested copies of such assessments and valuations to be lodged in the Clerk's office of the place where the same are made, or file the same in their own office, if any such they have.

Rules for apportionment of taxes.

SEC. 16. *Be it further enacted*, That it shall and may be lawful for the Assessors of any town or plantation to add their proportion of the State and County tax to any of their other taxes, and make out warrants and certificates accordingly.

Assessors may add State and county, to their other taxes.

SEC. 17. *Be it further enacted*, That the warrant to be issued by the Selectmen or Assessors for the collecting and gathering in of the State rates or assessments shall be in substance as follows:

Form of warrant of selectmen or assessors for collecting State taxes.

ss. To A. B. Constable or Collector of the town of A. within the county of S. Greeting.

In the name of the State of Maine you are required to levy and collect of the several persons named in the list herewith committed unto you, each one his respective proportion therein set down of the sum total of such list, it being this town's proportion of a tax or assessment of dollars and cents, granted and agreed upon by the Legislature of said State, at their session begun and held at P on the day of , for defraying the necessary charges of securing, protecting and defending the same; and you are to transmit and pay in the same unto J. C. B. Treasurer of this State, or to his successor in that office, and to complete and make up an account of your collections of the whole sum, on or before the day of ; and if any person shall refuse or neglect to pay the sum he is assessed in the said list, to distrain the goods or chattels of such person to the value thereof; and the distress so taken, to keep for the space of four days, at the cost and charge of the owner; and if he shall not pay the sum so assessed within the said four days, then you are to sell at public vendue the distress so taken, for the payment thereof, with charges, notice of such sale being posted up in some public place in the same town or plantation forty eight hours next before the sale and expiration of the four days aforesaid: And the overplus arising by such sale, if any there be, besides the sum assessed, and the necessary charges of taking and keeping the distress, you are immediately to restore to the owner; and for want of goods or chattels, whereon to make distress for the space of twelve days, you are to take the body of such person, so refusing or neglecting, and him to commit unto the common gaol of the county, there to remain until he pay the same, or such part thereof as shall not be abated by the Assessors for the time being, or the Court of Sessions for the said

County. Given under our hands by virtue of a warrant from the Treasurer aforesaid, this day of 182 .

A. B. }
C. D. } Assessors.

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

Pursuant to a warrant from the Treasurer of the State of Maine, dated the day of Anno Domini , We have assessed the polls and estates of the of the sum of and have committed lists thereof to the of said viz. to with warrants in due form of law, for collecting and paying in the same to Treasurer of said State, or his successor in office, on or before the day of next ensuing. In witness whereof, we have hereunto set our hands at , this day of Anno Domini .

A. B. }
C. D. } Assessors.

SEC. 18. *Be it further enacted*, That the warrant to be issued for collecting county, town or plantation rates or assessments, shall also be made out by the Assessors thereof in the same tenor, *mutatis mutandis*.

Similar form to be used in collecting county, town and plantation taxes.

SEC. 19. *Be it further enacted*, That the Assessors for the time being, of any town or plantation empowered to raise money by taxes, whenever it shall be made to appear to them by any Constable or Collector of taxes in the town, or other such place of which they are Assessors, that an original or other warrant, issued and delivered to him for the collection of any certain tax committed to him, hath been lost or destroyed by accident, shall be and hereby are empowered to issue a new warrant to such Constable or Collector for collecting the same, which shall have the same force and effect as the original warrant.

Assessors to issue new warrant to collect or when original is lost, &c.

SEC. 20. *Be it further enacted*, That if the inhabitants qualified to vote in town affairs, of any town or plantation in this State, from which any State tax or taxes now remain due and unassessed, or from which any State or county tax shall be hereafter required, shall neglect, for the space of five months after having received the warrant of the Treasurer for assessing any State tax, to choose Assessors to assess the same, and cause the assessment thereof to be cer-

When towns neglect to choose assessors for 5 months after warrant from treasurer to assess State tax, what proceedings to be had.

tified as the law requires, to the Treasurer of the State for the time being, and agreeable to his warrant directing the same, he is hereby authorized and directed to issue his warrant under his hand and seal, directed to the Sheriff of the county or his deputy, requiring him to levy and collect, by distress and sale, the sum mentioned therein, of the estates real and personal, of any inhabitant or inhabitants of such deficient town or plantation; which warrant the said Sheriff or his deputy is hereby empowered and required to execute; observing the same rules and regulations as are by law provided for satisfying warrants against deficient collectors of public taxes; and it shall be the duty of the said Sheriff or his deputy, on receiving the said warrant, forthwith to transmit an attested copy thereof to the Selectmen or Clerk of the town or plantation named therein; and if the Assessors shall within sixty days from the receipt of such attested copy, deliver to the said Sheriff or his deputy, a certificate according to law, of the assessment of the tax or taxes required by said warrant, and pay the officer his legal fees, he shall forthwith transmit the same certificate to the said Treasurer, and return the warrant unsatisfied.

Inhabitants of towns and plantations neglecting to choose assessors, &c. to assess State or county tax required, State or county treasurer may issue warrant to collect, &c. directed to sheriff.

Mode of executing such warrant.

SEC. 21. *Be it further enacted,* That if the inhabitants qualified to vote in town affairs of any town or plantation in this State, from which any State or county tax shall hereafter be required, shall neglect to choose and keep in office, Assessors to assess the same as the law requires, the Treasurer of the State, or of the county, for the time being, is hereby authorized and directed to issue his warrant, under his hand and seal, directed to the Sheriff of the county or his deputy, requiring him to levy and collect the sum mentioned therein in manner aforesaid: And the said Sheriff or his deputy shall execute said warrant, observing all the rules and regulations and all the provisions mentioned in the twentieth section of this Act.

When estates of delinquent assessors are insufficient to pay State taxes required of them in certain cases,

SEC. 22. *Be it further enacted,* That if the inhabitants qualified to vote in town affairs, of any town or plantation in this State, from which any State tax or taxes now remain due and unassessed, or from which any State or county tax shall be hereafter required, shall choose Assessors who shall neglect to assess the tax required by the warrant issued to

them, or to re-assess any tax on the failure of any collector, and to certify the assessment as the law directs, and the estates of such Assessors shall be found insufficient to pay the same tax in the manner already provided ; then, and in every such case, the Treasurer of the State or of the county, for the time being, is hereby authorized and directed to issue his warrant, under his hand and seal, directed to the Sheriff of the county, or his deputy, requiring him to levy and collect by distress and sale, so much of the sum mentioned therein, as the estates of the Assessors shall be insufficient to pay, of the estates, real or personal, of any inhabitants of the deficient town or plantation ; which warrant the said Sheriff or his deputy shall execute ; observing all the rules and regulations, and all the provisions mentioned in the twentieth section of this Act,

Treasurer may issue warrant to levy such deficiency, on estates of inhabitants of such towns and plantations deficient.

Rules to be observed.

SEC. 23. *Be it further enacted*, That the qualified voters of any town, at the time they choose Constables, may if they see cause, likewise choose some meet person or persons to be collector or collectors of the rates or taxes that shall be assessed upon such town, and agree upon what sum shall be allowed and paid unto such collector or collectors, for his or their services ; but if such collector or collectors so to be chosen, shall refuse to serve, or if no collector shall be chosen, then the Constable or Constables of such town shall collect and gather such rates and taxes ; and every collector of taxes or Constable, shall have a warrant from the Selectmen or Assessors, empowering him to collect such rates or taxes as shall be committed to him to collect, and he shall pay in the same according to the directions in such warrant, and in case any Constable or Collector of taxes decease before his perfecting the collection of any assessment committed to him to collect and pay into the State Treasury, the Assessors for the time being of such town or plantation shall nominate and appoint, at the charge of such town or plantation, some other fit person or persons to perfect the same collection, and enable and empower such person or persons to collect the same, by granting a warrant to him or them for that purpose. And such Assessors are hereby authorized to require of every such Collector or Constable a bond in such sum and with such sureties, to the

Towns may choose collectors instead of constables, and agree upon their compensation for collecting taxes.

If collector refuse, constable to collect taxes.

Constable or collector to have warrant from selectmen or assessors.

Case of decease of constable, &c. before collection, assessors to appoint.

Constable or collector to give bond.

Treasurer of such town, conditioned for the faithful discharge of his duty as collector, before they proceed to deliver to such Collector or Constable a warrant for collecting rates or assessments, and on his neglecting or refusing to procure such bond, he shall be considered as refusing to accept such office.

Plantations
vested with
same powers
as towns in re-
gard to col-
lectors, &c.

SEC. 24. *Be it further enacted*, That all plantations which shall from time to time be ordered by the Legislature to pay any part or proportion of the public taxes, are fully vested with all the powers that towns in this State by law are vested with, so far as relates to the choice of Constables and Collectors of taxes and requiring bonds of the same.

SEC. 25. *Be it further enacted*, That the oath to be administered to the Constable in any town shall be in the form following:

Constable's
oath.

Whereas you A. B. are chosen Constable within the town of C. for one year now following, and until other be chosen and sworn in your place, do swear, that you will carefully intend the preservation of the peace, the discovery and preventing all attempts against the same; that you will duly execute all warrants which shall be sent unto you from lawful authority, and faithfully attend all such directions in the laws and orders of Court as are or shall be committed to your care, that you will faithfully, and with what speed you can, collect and levy all such fines, distresses, rates, assessments and sums of money for which you shall have sufficient warrants, according to law; rendering an account thereof, and paying the same according to the direction in your warrant; and with like faithfulness, speed and diligence, you will serve all writs, executions and distresses in private causes, betwixt party and party, and make return thereof duly in the same Court where they are returnable; and in all these things you shall deal faithfully whilst you shall be in office, without any sinister respects of favour or displeasure. *So help you GOD.*

And the oath to such as may be collectors only, shall be in form following:

Collector's
oath.

You A. B. being appointed a collector of taxes within the of , for one year next following, do swear, that you will levy and collect, with what speed you can, all such rates

and assessments, for which you shall have sufficient warrants according to law, rendering an account thereof, and paying the same, according to the direction in your warrant. *So help you GOD.*

SEC. 26. *Be it further enacted,* That if any person shall refuse to pay the sum or sums which he shall be assessed as his proportion to any rate or tax in the list committed to any Constable or Collector, under the hands of the Assessors of such town or plantation, or the major part of them, upon demand thereof made by such Constable or Collector by virtue of the warrant to him given, it shall and may be lawful to and for such Constable or Collector, and he is hereby authorized and required in such case to distrain the person so refusing by his goods or chattels, and the distress so taken to keep the space of four days at the cost and charge of the owner thereof; and if the owner do not pay the sum or sums of money so assessed on him, within the space of four days, then the said distress shall be openly sold at public auction, by the said officer for the payment of the said money, notice of such sale being posted up in some public place in the same town or plantation, forty eight hours next before the sale and expiration of the four days aforesaid; and the overplus arising by such sale, if any, over and above the charge of taking and keeping the said distress, to be immediately restored to the former owner with an account in writing, of the sale and charges. And if any person assessed as aforesaid, to the State or other tax, shall refuse or neglect to pay the sum or sums so assessed, by the space of twelve days after demand thereof, and shall neglect to show the Constable or Collector sufficient goods or chattels, whereby the same may be levied, in every such case he may take the body of the person so refusing, and him commit unto the common gaol of the county, there to remain until the same be paid, or he therefrom be discharged by due order of law: *Provided nevertheless,* That in all cases, where there are, in the opinion of the Assessors, or a major part of them, just grounds to fear that any person or persons, assessed as aforesaid, may abscond before the expiration of the said twelve days, in such cases it shall be in the power of the Constable or Collector to demand immediate payment, and on refusal, to commit as aforesaid.

Constable or collector may distrain goods, &c. of persons taxed, who refuse to pay,

and sell distress in four days at auction, giving 48 hours' notice.

Overplus to be restored to owner.

Collector may arrest body 12 days after demand, &c.

and in certain cases may arrest before expiration of 12 days.

Where taxes are payable by instalments, and any person is about to remove, before whole is payable, collector may still demand and levy the whole.

Collectors, &c. superseded may perfect the collection of taxes committed to them.

When persons remove before paying their taxes, constable, &c. may collect of such persons wherever found.

SEC. 27. *Be it further enacted*, That when any State or other rate or tax shall be made payable at two or more several times or days of payment, and any person, being an inhabitant of any town or plantation within this State at the time of making such rate or tax, and being assessed thereunto, shall be about to remove from thence before the time shall be prefixed for the payment of the same, it shall and may be lawful for the Constable or Collector of the same town or plantation, to demand and levy the whole sum which such person may be assessed in his list or lists, notwithstanding the time for collecting the second part of such rate or tax may not then have arrived, and in default of payment to distrain for the same or to take such other course for the obtaining thereof, as is herein before provided: And when the Constables or Collectors be anew chosen and sworn, in any town, plantation or parish, before the former Constables or Collectors have perfected their collection of any State or other tax or assessment to them committed to collect, such former Constables or Collectors are hereby fully empowered and required to perfect all such collections, and shall and may exercise the same powers and authority for the collecting and enforcing the payment thereof, as by this Act they might have done before other Constables or Collectors were chosen and sworn.

SEC. 28. *Be it further enacted*, That when any person shall remove from any town or place, where he lived or had his residence at the time of making the list of any State, town, county, plantation or parish tax or assessment, not having before paid the respective sum or sums set upon him by such lists, it shall and may be lawful for the Constable or Collector, to whom any such tax or assessment shall be committed, with a warrant to collect, and he is hereby authorized and empowered to demand the sum or sums assessed upon such person, in what town or place soever, within this State, he may be found; and upon refusal or neglect to pay the same, to distrain the said person, by his goods and chattels as aforesaid, and for want of such distress, to commit the party to the common gaol of the county where he shall be found, there to remain until payment be made.

SEC. 29. *Be it further enacted*, That where any person duly rated in any town, parish or plantation, hath died or shall die before the payment of the same rates, and where any person duly rated as aforesaid, hath removed or shall remove out of the town or plantation in which such person lived at the time such rates were or may be assessed, before the payment of such rates; and where any unmarried woman, being duly rated as aforesaid, hath intermarried or shall intermarry before the payment of such rates; in all such cases, it shall and may be lawful for the Constables or Collectors of such town, parish or plantation, to sue for such rates, and they shall have the like remedy for the recovery thereof, as other creditors have for recovering their proper debts. And the Assessors of any town, in assessing any State, county or town taxes, may and hereby are authorized at their election to assess improved lands, houses or tenements to the tenants in possession of the same, or to the owners thereof, if living within the State.

Where persons rated, die or remove, or female marry before payment, constables may sue for such rates, &c.

Assessors may assess improved lands, houses, &c. to tenants, or to owners, if within the State.

SEC. 30. *Be it further enacted*, That where no person appears to discharge the taxes on the unimproved lands of non-resident proprietors, or improved lands of proprietors living out of the limits of this State, to the collector thereof, he shall advertise in the public newspapers of the printer to the State for the time being, three weeks successively the names of all such proprietors, where they are by him known, with the sum of the taxes assessed on their lands respectively, and also the time and place of sale; and where they are not known he shall, in the same manner, publish the sum of the taxes on the several rights, numbers of lots, or divisions; and where the name of the place in which such lands lie may have been altered by any Act three years next preceding such advertisement, he shall express not only the present name, but the name by which the same was last known, and in either case shall post the same in some convenient and conspicuous place in the same town or plantation, as the case may be, where the said lands lie, for the term of three weeks previous to the time appointed for such sale; and also advertise the same in one of the newspapers printed in the county where said lands lie, or in the next adjoining county, if any such there be, for three weeks successively, previous

Taxes on unimproved lands of non residents, or improved lands of proprietors out of State, if not paid,

to be advertised.

Mode of publishing; &c.

if not then
paid, collector
to sell at auc-
tion so much
as will pay the
taxes and
charges.

May adjourn
sale.

Right of re-
demption sav-
ed, and condi-
tions.

Purchasers not
to commit
waste.

Where owners
of improved
real estate, liv-
ing within the
State, but not
in the town
where estate
lies, neglect
for 6 months to
pay taxes
thereon, the
officer may dis-
train or com-
mit delin-
quents, where
found :
or after 2
months notice,

to the time of sale; and if no person shall appear thereupon to discharge the said taxes and all necessary intervening charges, then the collector aforesaid shall proceed to sell at public auction to the highest bidder, (after waiting two hours from the time appointed for said sale,) so much only of the said lands as shall be sufficient to discharge said taxes, and the necessary intervening charges, having first given notice of the intended sale thereof, and the time and place when and where the same will be made as aforesaid; and shall have power to adjourn from day to day (if necessary) to complete the said sale, not to exceed three days, (waiting as aforesaid) and shall give and execute a deed or deeds, to the purchaser or purchasers, his or their heirs, and assigns, expressing therein the cause of such sale; and saving to the aforesaid proprietor or proprietors, the right of redemption of any lands so sold within any time for the space of two years from the time of such sale; and the same shall be reconveyed to him or them, the said proprietor or proprietors, on paying within two years as aforesaid, the sum such land sold for with interest, at the rate of twenty per cent. per annum on said sum, together with all necessary intervening charges: *Provided nevertheless*, That the purchaser or purchasers as aforesaid, shall not make any strip or waste on the premises, until the time of redemption shall have expired; and if the said purchaser or purchasers shall make any strip or waste on the premises as aforesaid, he or they shall be liable to pay all damages to the original owner or owners, in as full and ample a manner as if he or they had not purchased the same.

SEC. 31. *Be it further enacted*, That where the owners of improved real estate living within this State, but not in the town in which such real estate lies, shall be taxed to any State, county or town taxes, and shall neglect for the space of six months after the same have been committed to an officer to collect, to pay and discharge the same, it shall and may be lawful for such officer to distrain such person by his goods or chattels, and for want of such goods, to commit him to the common gaol of the county, where he shall be found; or such officer may, after giving two months notice in writing to such owner, sue him for such taxes in an action

of debt; or such officer may after such notice as aforesaid, proceed to sell such real estate, or so much thereof as may be necessary to pay said taxes and charges of selling the same, conforming in all respects to the provisions contained in the thirtieth section of this Act. And if the improved real estate taxed as above mentioned, shall consist of a saw mill, grist mill, mill factory, mill privilege, or other real estate which cannot be divided without prejudice to the whole, and where the whole of the same is not necessary to be sold to satisfy the taxes on the same, the officer, having such taxes to collect, may sell such undivided part of the same as may be sufficient to satisfy such taxes and charges of selling.— And the owner of any such improved real estate, so sold, shall have the same right of redemption, and on the same terms, as the owners of unimproved land sold for taxes are by law entitled. And the purchaser, in case of redemption by the owner, shall be obliged to account with such owner for the rents and profits of such real estate so sold, over and above the improvements made on, and the taxes paid for the same; and shall also be liable to such owner for any strip or waste made on the same: *Provided however,* That no officer to whom any warrants for the collection of taxes may be committed, shall be authorized to sell any improved or unimproved land as mentioned in the thirtieth and thirty first sections of this Act, after the expiration of two years from the date of such warrants.

officer may sue, or sell such real estate at auction.

If real estate cannot be divided, as mills, &c. he may sell undivided part, &c.

Owner may redeem.

Purchaser to account for profits, &c.

Limitation of authority to make such sales to 2 years after date of assessors' warrant.

SEC. 32. *Be it further enacted,* That where any non resident proprietor of any lands in any town or plantation within this State, shall have authorized in writing, any person residing and dwelling in any such town or plantation as his attorney, to pay the taxes imposed upon such lands, and such written authority shall have been lodged with or recorded by the Clerk of such town or plantation, which such Clerk is hereby required to do, upon application of such attorney, and payment of twenty five cents for filing or recording the same; no Constable or Collector of taxes in any such town or plantation, shall proceed to advertise the sale of any lands of any such non-resident proprietors, for non payment of any taxes, committed to them to collect, without first notifying and demanding payment of such tax of such attorney, eith-

Where non residents have a duly authorized and notified attorney in town, &c. where lands taxed lie, such attorney must have notice before any such sale.

What shall be legal evidence of notice to such attorney.

er personally or by written notice and demand left at his dwelling house, nor till after the expiration of two months from and after such notice. And in case such collector shall have occasion, after said two months, to advertise such lands for sale upon neglect of payment of the taxes, his affidavit made before a Justice of the Peace, and recorded by the Clerk of such town or plantation, (who is hereby required, upon request of such Constable or Collector, to record the same) before any sale be made that such personal or written notice was given, and expressing the time of giving the same, shall be admitted as legal evidence thereof.

Collector's, State and other taxes may require aid, if resisted.

SEC. 33. *Be it further enacted*, That if any of the Collectors of the State, county, town or parish rates and taxes, when in the execution of their office, shall be hindered or impeded in collecting the rates and taxes committed to them, it shall be lawful for such collectors to require some meet person or persons to aid and assist them therein; and that all persons so required, who shall refuse their aid and assistance, shall severally pay a fine to the town or plantation where the offence may arise, not exceeding six dollars at the discretion of the Justice before whom the conviction may be had, by complaint or information in writing, according to the circumstances of the offence: *Provided*, That it appears to the Justice, that the aid so demanded as aforesaid, was necessary; and on default of payment of the fine imposed, the Justice may order the offender to be committed to the common gaol of the county for the space of forty eight hours.

Fine for refusing to aid.

Proviso.

Imprisonment on default of payment of fine.

Constable, &c. having taxes to collect out of his own town, &c. may require aid in towns, &c. and adjacent lands where taxes are to be collected.

SEC. 34. *Be it further enacted*, That when and so often as any Constable or Collector of public taxes, shall have any list of assessment to him committed, in which list shall be named and legally assessed in any sum or sums, any person or persons not inhabitants of the town or plantation to which such Constable or Collector belongs; in every such case it shall and may be lawful for any such Constable or Collector to require and command any person or persons within the limits of their respective towns or plantations, to assist such Constable or Collector in the collection of the taxes assessed as aforesaid, on any of the inhabitants of any such adjacent lands; and such Constable or Collector may,

and hereby is also fully authorized to require and command any of the inhabitants of the aforesaid lands adjacent, to assist him in collecting any such assessment as aforesaid.

SEC. 35. *Be it further enacted*, That if any person or persons, when thereunto required, shall refuse or neglect to aid and assist any Constable or Collector requiring such aid, he or they so refusing or neglecting, shall be, and hereby are made liable to, and shall pay the same penalties, to be recovered and disposed of in the same manner, as is provided in case of refusing to assist Constables or Collectors when thereto required, within the limits of their respective towns.

Penalty for refusing to aid constable, &c. in such cases.

SEC. 36. *Be it further enacted*, That the several Collectors of public taxes shall once every two months, at least, exhibit to the Selectmen, and where there are no Selectmen, to the Assessors of the respective towns or plantations to which they belong, a just and true account of all the monies they have received on the several taxes committed to them, and produce the Treasurer's receipts for all the monies by them respectively paid into the Treasury.

Collectors to exhibit to selectmen, &c. once in two months, accounts of their collections, &c.

SEC. 37. *Be it further enacted*, That if any Collector of public taxes shall neglect to exhibit his accounts in manner aforesaid, he shall forfeit and pay for every neglect, the sum of two and a half per cent. on the sum or sums committed to him to collect, to the use of the town or plantation of which he is or has been a collector, to be recovered by such town or plantation in any court of law proper to try the same.

Forfeiture for neglect.

SEC. 38. *Be it further enacted*, That where any Constable or Collector in any town, plantation or parish within this State, shall have had any rates or assessments committed to him to collect, and has removed, or in the judgment of the Selectmen, Assessors or Treasurer of the said town, or the committee or Treasurer of the parish (as the case may be) is about to remove out of this State, before the time set in his warrant or warrants to make payment to the several Treasurers therein mentioned, or the time of payment be elapsed, and the Treasurer or Treasurers has thereupon issued his or their warrant or warrants of distress; that in either case it shall and may be lawful for the Selectmen of such town, Assessors of such plantation, or committee of

When collector of town, parish, &c. is about to remove, or has removed, before time of payment to treasurers or after, &c. town or parish, &c. meeting may be called to see if they will settle with and discharge such collector:

and choose another collector, to whom assessors shall deliver warrant to finish the collection.

such parish, on their own motion, or at the request of their respective Assessors or Treasurers, to call a town, plantation or parish meeting, in due form of law, setting forth in their warrant the cause of such meeting, and requiring the voters qualified by law at the said meeting, if the said voters shall think it proper, either by themselves or such person or persons as they shall appoint, to settle with the said Constable or Collector, who is under either of the above mentioned circumstances, and who has or is about to remove as aforesaid, for the money he has received on the rate bill or bills that have been delivered to him, and demand and receive his said bill or bills, and give him a discharge therefor; and at the said meeting may proceed to the choice of another Constable or Collector. And the Assessors shall make out a new warrant under their hands, in due form of law, and shall deliver the warrant together with the same bill or bills, to the person chosen as aforesaid, to collect and levy what shall be remaining due thereon, and the person so chosen is hereby vested with the same authority to levy and collect what shall then remain due on the same bill or bills, as the Constable or the Collector was, to whom they were first committed.

Forfeiture for collector, &c. removing or intending so to do, refusing to deliver bills committed to him and money collected.

SEC. 39. *Be it further enacted*, That if any Constable or Collector so removing or intending to remove himself out of this State, shall refuse to deliver the bill or bills of rates or assessments committed to him to collect, and all monies collected by him thereon and remaining in his hands, when demanded by the Assessors or Selectmen or the major part of them as aforesaid, to deliver the same, he shall pay a fine of two hundred dollars to the use of the town, plantation or parish of which he was Constable or Collector, to be recovered by such town, plantation or parish, in any action of debt to be brought in any Court of law proper to try the same, and shall remain liable to pay what shall remain due upon the bill or bills committed to him to collect, as is provided by this Act.

Constable &c. becoming non compos, or incapable, &c. before completing his col-

SEC. 40. *Be it further enacted*, That when any Constable or Collector of any town, plantation or parish, who is already, or may hereafter become *non compos mentis*, and who hath, or may have a guardian duly appointed, or who hath al-

ready been, or may hereafter, by bodily infirmities, be rendered incapable of discharging the duties of his office, in the judgment of the Assessors, before such insane or infirm Constable or Collector hath perfected his collection, the Assessors shall thereupon procure and appoint in writing, under their hands, some suitable person a Collector, to perfect such collection, and grant him a warrant for that purpose; and the person so appointed shall have the same power and authority as were granted to such insane or infirm Constable or Collector: *Provided nevertheless*, That no person shall be appointed to complete the collection of such infirm collector unless he shall request the same: *And provided further*, That when it shall appear to the Assessors, that such insane or infirm Constable or Collector shall have paid to the Treasurer or Treasurers, to whom he was accountable, a larger sum or sums of money than the amount of the monies that he has collected from the persons borne on his list of assessment, the Assessors, in their warrant to the collector by them appointed, shall direct him to pay such sum as shall appear to them to be overpaid, as aforesaid, to the guardian of such insane Constable or Collector, or to such infirm Constable or Collector as the case may be. And in the cases aforesaid, and in case of the decease of any Constable or Collector of taxes before his perfecting his collection, the Assessors for the time being shall have power to demand and receive the list or lists of assessments of and from such infirm Constable or Collector, or from the guardian of such Constable or Collector as shall be *non compos mentis*, or from the executors or administrators of any deceased Constable or Collector, or of and from any person in whose hands the same may be, and to deliver the same to the collector newly appointed.

lection, assessors may appoint substitute to finish:

his powers, &c.

Proviso.

When insane or infirm collector has overpaid assessors, such overplus shall be refunded.

Assessors may demand and receive from such insane collectors, or their guardians or executors, &c. the lists of assessments, &c. and deliver them to the new collector.

SEC. 41. *Be it further enacted*, That if any Constable or Collector to whom any tax or assessment shall be committed to collect, shall be remiss and negligent of his duty in not levying and paying unto the Treasurer of this State such sum and sums of money as he shall from time to time have received, and as ought by him to have been paid within the respective times set and limited by the Assessors' warrant pursuant to law, the Treasurer of this State is here-

State treasurer may issue warrant of distress against delinquent constables, &c.

by empowered, after the expiration of the time so set, by warrant under his hand and seal directed to the Sheriff or his deputy, to cause such sum and sums of money to be levied by distress and sale of such deficient Constable or Collector's estate real and personal, returning the overplus if any there be; and for want of such estate, to take the body of such Constable or Collector and to imprison him until he shall pay the same, which warrant the Sheriff or his deputy is hereby empowered and required to execute accordingly.

Treasurer of State may issue execution at request of selectmen, &c. against collectors, &c. when time fixed for collecting any tax has expired.

SEC. 42. *Be it further enacted*, That whenever the time fixed by law for collecting any tax shall have expired, the Treasurer of this State shall and he is hereby authorized and empowered, at the request of the Selectmen or Assessors of any town or plantation, to issue his execution against any collector or collectors of their respective towns or plantation without further order.

Towns, &c. to make up deficiency of negligent or delinquent collectors to the State treasurer.

SEC. 43. *Be it further enacted*, That if any Constable or Collector, so failing as aforesaid, have no estate to be found whereon to make distress, and his person cannot be taken within the space of three months from the time a warrant of distress shall issue from the Treasurer of this State as aforesaid, or being taken and committed to gaol, shall not within three months satisfy the same, in such case the town or plantation, whose Constable or Collector so fails of his duty, shall within three months from the expiration of the said three months first mentioned, make good to the Treasury the sum or sums due or owing the same from such deficient Constable or Collector: and the Assessors of such town or plantation, having notice in writing from the Treasurer of the failure of any Constable or Collector as aforesaid, shall forthwith thereupon, without any other or further warrant, assess the sum the said deficient Constable or Collector is deficient, upon the inhabitants and estates of such town or plantation in manner as the sum so committed to such deficient Constable or Collector was assessed, and commit the same to some other Constable or Collector with warrant to collect; and in default thereof the Treasurer of this State is directed and empowered to issue a warrant of distress, against such deficient Assessors for the whole sum which may remain due from such deficient Constable or

Assessors, &c. to assess such deficient sums upon the inhabitants, &c.

and commit to some other constable, &c. to collect.

If not, treasurer to issue warrant of distress against such assessors for

Collector, which shall be executed in the same manner as is prescribed in this Act for serving other warrants of distress, which may be issued by such Treasurer: *Provided always*, That such Constable or Collector failing of his duty as aforesaid, for whose default the town, or plantation is answerable, as before expressed, shall, at all times afterwards, be liable to the action or suit of the inhabitants, in their corporate capacity, for all such sum and sums as were assessed upon the same through his defect, and for other damages occurring to them thereby. And in case of the decease of any Constable or Collector in any town, plantation or parish, before his having adjusted the accounts of his assessments to him committed to collect, for such town, plantation or parish, the executors or administrators of such Constable or Collector shall, within two months after his decease, settle and make up accounts with the Assessors of the said town, plantation or parish, of such part of the assessment as was received and collected by the deceased Constable or Collector, in his life time, with which such executors or administrators shall be chargeable in like manner as the deceased Constable or Collector should be, if living; and such Assessors shall thereupon procure and appoint, in writing, some suitable person, a Collector to perfect such collection; and the person so appointed, is accordingly hereby empowered and required to execute all such powers as were granted to the deceased Constable or Collector: and if the executors or administrators of any Constable or Collector so deceased, not having fully collected the assessment committed, shall fail of making up and settling the account of what was received by the deceased as aforesaid, before the expiration of the time aforesaid, such executors or administrators shall be chargeable with the whole sum committed to their testator or intestate, in case there be sufficient assets, in the same manner the deceased Constable or Collector should be, if living.

amount of deficiency.

Proviso—Constable still liable to town, &c. for his default.

Executors and administrators of deceased constable or collector to make up and adjust his accounts with assessors, when unsettled:

and assessors to appoint some person to perfect such collection, with powers, &c.

Liability of executors, &c. failing to settle accounts, &c.

SEC. 44. *Be it further enacted*, That if the Constable or Collector of any town, plantation or parish within this State, to whom any county, town, plantation or parish rates or assessments shall have been committed to collect, shall be remiss in his duty, by neglecting to collect and pay in the same

Treasurers of counties, towns, parishes, &c. may issue their warrants against deficient or negli-

gent collect-
ors.

To be levied
by distress,
&c.

Form of such
warrant.

to the Treasurer of such county, town, plantation or parish, by the time fixed in the warrant to him directed, such Treasurer is hereby empowered to issue his warrant returnable in ninety days under his hand and seal directed to the Sheriff of the county or his deputy (who are hereby respectively directed and empowered to execute the same) to cause such sum or sums of money as such Constable or Collector hath not paid in, to be levied by distress and sale of his estate real or personal, returning the overplus, if any there be; and for want of such estate to take the body of such Constable or Collector and him imprison until he pay the same; and the warrant shall be in substance as follows:

(SEAL) ss. A. B. Treasurer of the
of B. in the said county: To the Sheriff of the county of
or his deputy, Greeting.

Whereas C. D. of aforesaid[addition] on the
day of being a of rates and taxes granted and
agreed on by the aforesaid, had a list of assessments,
duly made by the Assessors of the aforesaid, amount-
ing to the sum of committed to him, with a warrant un-
der their hands, directing and empowering him to collect the
several sums in the said assessment mentioned, and pay the
same to the Treasurer of aforesaid by the
day of ; but the said C. D. hath been remiss in his
duty by law required, and hath neglected to collect the sev-
eral sums aforesaid, and pay the same to the Treasurer of
the aforesaid; and there still remains due thereof
the sum of , and the said C. D. still neglects to pay
the same; you are hereby in the name of the State of Maine
required forthwith to levy the aforesaid sum of by
distress and sale of the estate real or personal of the said C.
D. and pay the same unto the Treasurer of the said ,
returning the overplus, if any there be, to the said C. D.
and for want of such estate to take the body of the said C.
D. and him commit to the gaol in the county aforesaid,
there to remain until he has paid the sum of , with forty
cents for this warrant, together with your fees, or that he be
otherwise discharged therefrom by order of law; and make
return of this warrant to myself or my successor, as Treas-
urer of the said , within ninety days from this time,

with your doings therein. Given under my hand and seal,
 this day of in the year of our Lord one
 thousand eight hundred and

SEC. 45. *Be it further enacted*, That all executions or warrants of distress, that have been, or may hereafter be issued by the Treasurer of this State or by the Treasurer of any county, town, plantation or parish against any Constable or Collector which hath been or may be hereafter delivered to the Sheriff of any county within this State, or his deputy, such Sheriff or deputy shall make return of his doings thereon unto the Treasurer who issued the same execution or warrant of distress, within a reasonable time after the return day in the same mentioned, with the money, if any, that he hath received and collected by virtue thereof; and where the same shall necessarily be returned unsatisfied, or satisfied in part only, such Treasurer may issue an alias for such sum as may remain due on the return of the first, and so *toties quoties*; which reasonable time after the return day shall be computed at the rate of forty eight hours for every ten miles distance from the dwelling house of the Sheriff or his deputy, to the place where the warrant may be returnable; and any Sheriff or deputy Sheriff, that shall make default in accounting for, and paying in the monies he may have collected and received of any deficient Constable or Collector, by execution or warrant of distress as aforesaid, or in making return of his doings within reasonable time as aforesaid, shall be liable to pay the whole sum in such execution or warrant of distress mentioned; and the Treasurer of this State, and the Treasurers of the counties, towns, plantations and parishes respectively, are hereby authorized and empowered to make out their warrants respectively, directed to the Coroner of such county, where any Sheriff or his deputy is deficient as aforesaid, requiring them respectively as aforesaid to distrain for the same, upon the estate, real or personal of such deficient Sheriff or his deputy, as is before directed herein, with respect to the Sheriff or his deputy making distress upon the estate of deficient Constables or Collectors; which warrant the Coroner of any county respectively is hereby empowered and required to execute.

Warrants or
 executions to
 be returned to
 treasurers by
 whom issued,

and if unsatis-
 fied may be
 renewed.

Liabilities of
 sheriff, &c. for
 neglecting to
 execute and
 return such
 precepts.

Treasurers
 may issue ex-
 ecution against
 such deficient
 sheriffs to be
 collected by
 coroners.

Mode of executing treasurers' warrants.

SEC. 46. *Be it further enacted,* That any officer who may have occasion to distrain any personal property of any deficient Constable or Collector, by force of any warrant of distress or execution issued by the Treasurer of the State, or by the Treasurer of any county, town, plantation or parish, shall proceed in the sale of said personal property, in the same manner such officer by law is obliged to proceed in serving executions upon judgments obtained by creditors against their debtors, where personal estate is taken for satisfying the same.

Mode of levying treasurers' executions or warrants on real estate of deficient constables, sheriffs, &c.

SEC. 47. *Be it further enacted,* That when any execution or warrant of distress issued by the Treasurer of the State, or Treasurer of any county, town, plantation or parish to the Sheriff or his deputy, or to the Coroner, shall be levied on the lands, tenements or hereditaments of any deficient Constable, Sheriff or deputy, in every such case the officer executing such warrant of distress, shall make sale thereof at public vendue to the highest bidder, and execute a good deed or deeds of bargain and sale thereof, to the purchaser, having first given notice of the time and place of sale, by posting advertisements, at least fourteen days previous thereto, in two or more public places in the town or place where such lands or tenements lie, as also in the two adjacent towns; and all deeds and conveyances of any such lands or tenements duly executed as aforesaid, shall be good and effectual in law unto the purchaser, his heirs and assigns forever to all intents and purposes, as though executed by the deficient Constable, Sheriff or deputy; and in case the produce of such lands and tenements shall not satisfy the sum or sums, mentioned in the said warrant or warrants of distress, together with reasonable charges arising thereon, then the Treasurer issuing such warrant, shall issue an alias execution or warrant of distress for such remaining sum or sums, and the officer executing the same, for want of estate, shall take the duty of such deficient Constable, Collector or deputy Sheriff, and him commit unto the common gaol of the county whereto he belongs until he shall pay the same: *Provided always,* That when any Constable, Collector or deputy Sheriff shall be committed to goal for default in payment of any taxes committed to him to collect, such Constable, Collector,

Constables, sheriffs, &c. committed may have liberty of yard.

or deputy Sheriff shall be admitted to the liberty of the gaol yard, they procuring sufficient bonds in the same manner as by law is prescribed for other debtors.

SEC. 48. *Be it further enacted*, That whenever a Constable or Collector of any town, plantation or parish, shall be taken on execution by virtue of this Act, it shall be lawful for the Assessors of such town, plantation or parish, for the time being if they see fit, to demand and receive of the Constable or Collector, taken as aforesaid, a true copy of any or all the assessments which as Constable or Collector aforesaid, he had in his hands unsettled, at the time of being taken as aforesaid, with the whole evidence of all payments on the assessments demanded as aforesaid; and in case the said Constable or Collector, taken as aforesaid, shall upon being demanded thereto, deliver up to the said Assessors, all the assessments, which he as Constable or Collector as aforesaid shall have in his hands unsettled; together with the whole evidence of all payments on the assessments demanded as aforesaid, then the said Constable or Collector shall receive such credit as the said Assessors, from an inspection of his assessments shall adjudge him entitled to; and the said Collector or Constable taken as aforesaid shall be holden for the payment for such sum or sums of money, as shall be found deficient, after being credited as aforesaid; and the same town, plantation or parish may proceed to the choice of another Collector at any other time besides the annual meeting, in March or April, to finish the collections on the same assessments, who shall be sworn to the faithful discharge of his office; and the Assessors for the time being respectively, on receiving the assessment as aforesaid shall make and deliver to the same Collector chosen and sworn as aforesaid, a warrant or warrants for finishing the collections last aforesaid in form prescribed, *mutatis mutandis*, and the same Collector shall proceed to finish such collections in the same manner as Constables or other Collectors are to proceed in collecting like species of rates or taxes; and if any Constable or Collector taken as aforesaid shall on demand as aforesaid, refuse to exhibit and deliver up his assessments, with the evidence as aforesaid, he shall forthwith, either by the officer taking him as aforesaid, or by

Assessors to demand of constable, &c. taken in execution, a copy of all assessments in his hands unsettled, with evidence, &c. &c.

Further proceedings on delivery of such copy, &c. and settlement with assessors.

Towns, &c. may proceed to choose collector to finish collection.

Such collector's powers, &c.

Proceedings in case such constable, &c. refuse to deliver up assessments, evidence, &c.

warrant from some Justice of the Peace, be committed to the common gaol of the county there to remain until he shall exhibit the same for the purpose aforesaid: and the Assessors of such town, plantation, or parish are hereby empowered to take the duplicate or copies of the records of such assessments, if the same are recorded, and the same copies to deliver to the collector chosen as last aforesaid, who, having received the same and a warrant therefor, shall proceed to finish the collection of the rates and taxes in the same assessments mentioned, of the persons who did not pay the same to the Constable or Collector taken as aforesaid: *Provided always*, That the Collectors chosen to finish the collections aforesaid, on averment of payment by the person or persons assessed to the Constable or Collector taken as aforesaid, and denial of payment to the Collector for finishing the said collections shall not proceed to distrain or imprison any person; unless a vote of such town, plantation, or parish, is first had therefor; and certified to the same Collector by the Clerk of such town, plantation or parish.

Where towns,
&c. neglect to
choose constables or collectors,
sheriff,
&c. empowered to collect.

SEC. 49. *Be it further enacted*, That where any town shall neglect to choose a Constable or Collector, or if any plantation shall neglect to choose a Collector to gather the rates or taxes granted by the Legislature, that in such case, the Sheriff of the county, or his deputy, shall be and hereby is empowered and directed to collect such rates or taxes, having received an assessment made of the proportion of the several persons ratable in such town or plantation, together with a warrant under the hands of such Assessors as shall be appointed by the Court of Sessions in the county where such deficient town or plantation lies, or under the hands of the Assessors of such town or plantation duly chosen by them respectively.

Plantations neglecting to choose constables, &c. or choosing remiss collectors, &c. subject to same penalties, &c. as towns.

SEC. 50. *Be it further enacted*, That if any of the plantations aforesaid shall neglect to choose Constables or Collectors as aforesaid, or if the Constables or Collectors chosen by any such plantation and accepting such trust, shall be remiss, or neglect their duty, in every such case, such plantation shall be proceeded with in the same manner as by this Act is provided in the case of deficient towns, and such deficient Constables or Collectors shall be, and hereby are

made liable to the same penalties, to be recovered by the same process as by this Act is provided in the case of deficient Constables or Collectors chosen by towns.

SEC. 51. *Be it further enacted*, That the Sheriff or his deputy, upon the receiving such assessment and warrant for collecting it, shall forthwith post in some public place of the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of the sums so assessed, till after thirty days from his posting it up; and any person or persons paying the sum or sums respectively assessed on him or them to the Sheriff, before the expiration of the aforesaid thirty days, shall pay at the rate of five per centum over and above the sum assessed to the Sheriff for his fees, and no more; but all such as shall neglect to pay the sum or sums assessed, beyond the thirty days, after posting up the copy of the assessment as aforesaid, shall be proceeded against by the Sheriff by way of distress or commitment to gaol in the manner Collectors are by this Act directed and empowered to distrain or commit to gaol; and the said Sheriff or his deputy, may require suitable aid for that purpose, and they shall each one pay the fees for the Sheriff's service and travel as in other cases, where distress is made or the person committed.

Mode of proceeding to collect taxes by sheriff or deputy.

SEC. 52. *Be it further enacted*, That when any officer appointed for collecting any rates or assessments by virtue of any warrant, shall, for want of goods or chattels whereof to make distress, take the body of any person and commit him to prison he shall give an attested copy of his warrant unto the keeper of the prison, and thereupon certify under his hand the sum such person is to pay as his proportion to the assessment, with the cost of taking and committing: and that for want of goods or chattels, whereon to make distress, he has taken his body; and such attested copy with the certificate thereon under the hand of the officer, shall be a sufficient warrant to require the prison keeper to receive and keep such person in custody until he shall pay his rate or assessment as aforesaid, and charges of imprisonment with thirty three cents for the copy of the warrant: *Provided nevertheless*, Any person committed to gaol for his taxes, shall have the liberty of the gaol yard, upon his procuring sufficient bonds as is by law directed for other debtors.

Officers, committing persons for non payment of taxes, must leave copy of warrant and amount of assessment, &c.

Liberty of yard allowed to persons so committed.

When persons committed for taxes, are discharged as poor debtors, towns, &c. holden to pay tax.

SEC. 53. *Be it further enacted*, That when any person standing committed as aforesaid, for any tax due to the State, or to the county, shall be liberated from such commitment, by virtue of an Act entitled "An Act for the relief of poor prisoners confined in gaol for taxes;" in every such case the town or plantation from whose Assessors, the warrant, by virtue of which such prisoner was committed, was issued, shall be holden to pay the whole tax required of such town or plantation.

When persons are discharged from tax on poor debtor's oath, constable liable to pay, unless committed within one year, &c.

SEC. 54. *Provided: And be it further enacted*, That when any person who shall be imprisoned for the non payment of the proportion of any tax, shall be discharged from the confinement by virtue of said Act, the Collector or Constable making such imprisonment, shall not be discharged of the proportion which was due from such person, but shall be holden to pay the same, unless such imprisonment shall be made within one year next after the commitment of such tax to such Collector or Constable, or unless the inhabitants of such town or place, in legal town meeting shall see fit to abate the same to such Collector or Constable.

Officer's fees on commitment and distress.

SEC. 55. *Be it further enacted*, That in case of distress or commitment for the non payment of taxes, the officer concerned therein, shall be entitled to the same fees which Sheriffs by law are; or may be entitled to for levying executions; saving that the travel in case of distress, shall be computed only from the dwelling house of the officer making such distress, to the place where the distress may be made.

Towns may appoint their treasurer a collector of taxes,

SEC. 56. *Be it further enacted*, That it may be lawful for the inhabitants of any town within this State at their meeting in the month of March or April annually, to appoint their Treasurer a Collector of taxes in their said towns; and the Treasurer so appointed shall be and he hereby is empowered to substitute and appoint under him such number of deputies or assistants, as may be necessary; which deputies or assistants, so appointed, shall give bonds for the faithful discharge of their duty, in such sums, and with such sureties, as the Selectmen of such town shall think proper; and the said Collector and his deputies shall have the same powers as are vested in Collectors of taxes chosen for that purpose.

and he may appoint deputies, under bonds.

Their powers.

SEC. 57. *Be it further enacted,* That all such inhabitants of the said towns, who shall voluntarily pay the said Collector or his deputy within thirty days next after the delivery of their tax bills, the amount of their respective taxes, shall be entitled to an abatement of such sum as said town at their annual meeting may agree upon, on the amount of their said taxes; and such inhabitants as shall voluntarily pay their taxes to the said Collector or his deputy within sixty days after the delivery of their tax bills, shall be entitled to an abatement of such sum as may be agreed upon as aforesaid, on the amount of their said taxes; and all such inhabitants as shall voluntarily pay to the said Collector or his deputy, within one hundred and twenty days after the delivery of their tax bills shall be entitled to an abatement on the amount of their said taxes, of such sum as may be agreed upon as aforesaid.

Inhabitants of such towns voluntarily paying taxes within certain periods to treasurer, entitled to such abatement, as towns may agree upon.

SEC. 58. *Be it further enacted,* That all such taxes as shall not have been paid in agreeably to the provisions of the fifty-seventh section of this Act, shall and may be collected by the collector or his deputy, or deputies, agreeably to the other provisions of this Act.

Taxes not so paid in, how collected.

SEC. 59. *Be it further enacted,* That the Assessors of any town, which shall at their annual meeting, regulate the collection of their taxes, agreeably to the provisions of this Act, shall assess their taxes in due form, and deposit the same in the hands of the Treasurer for collection, together with a warrant for that purpose, after he shall have been duly qualified, together with his deputy or deputies; and at the same time shall post up notifications thereof, together with a copy of the fifty-seventh section of this Act, in one or more public places within said town.

Assessors in towns regulating the collection of taxes by treasurer, &c. how to proceed.

SEC. 60. *Be it further enacted,* That it may be lawful for any town Treasurer who may also have been chosen a Collector as well as Treasurer, as is provided for in the fifty-sixth section of this Act, to issue his warrant to the Sheriff of the county, or his deputy, or to any Constable of the same town, directing them to distrain the person or property of any person or persons, who may be delinquent in the payment of taxes after the expiration of the time fixed for the payment thereof by any vote of such town; which warrants

Town treasurer, who is also collector, may issue warrants of distress, &c. against delinquents after expiration of times fixed for payment of taxes.

Form of such warrants and time of return. &c.

shall be of the same tenor with the warrant prescribed to be issued by Selectmen or Assessors for the collecting or gathering in of the State rates or assessments, *mutatis mutandis*. And the said officers shall make a return of their warrants with their doings thereon to the said Treasurer and Collector within thirty days from the date thereof: *Provided however*, That nothing in this Act shall prevent the said Treasurer and Collector whenever there may be a probability of losing a tax, from distraining the person or property of any individual, before the expiration of the time fixed by the votes of said town.

Proviso.

Officers duty to execute warrants from treasurer, and how.

SEC. 61. *Be it further enacted*, That it shall be the duty of said officers to execute all warrants they may receive from said Treasurer and Collector, pursue the same process in distraining the persons or property of delinquents, as Collectors of taxes are authorized to do and perform; and for collecting the sum of money due on said warrant, receive the fees that are allowed by law for levying executions in personal actions: *Provided however*, Before the said officers shall serve any warrant, they shall deliver to the delinquent, or leave at his or her usual place of abode a summons from said Treasurer and Collector, stating the amount due, and that unless the same is paid within ten days from the time of leaving said summons, into the town Treasury with twenty cents for said summons, his or her property will be distrained according to law.

Provided, notice from treasurer shall be left with delinquent, stating amount and when to be paid.

What shall be legal evidence of notice for sale of lands, &c.

SEC. 62. *Be it further enacted*, That the affidavit of any disinterested person taken before a Justice of the Peace, of the posting notifications required for the sale of any land which shall be sold by any Sheriff, Constable or Collector in the execution of his office, may be used in evidence of the fact of notice upon any trial of the validity of such sale: *Provided*, That such affidavit, made on one of the original advertisements, or on a copy of one of them, shall be filed and recorded in the Registry of Deeds of the county or district where the land lies, within six months.

When estates of individuals are taken for delinquency of towns, &c. in certain cases,

SEC. 63. *Be it further enacted*, That if the estate of any inhabitant or inhabitants (not being an Assessor or Assessors of any town or plantation) shall be levied upon and taken as directed in the twenty second section of this Act,

he or they shall have an action or actions against the town or plantation, to recover the full value of the estate so levied upon and taken, with interest thereon, computed at the rate of twelve per centum per annum, from the time the said estate was taken, with legal costs of suit: and at the trial, the plaintiff or plaintiffs shall be admitted to prove the real and true value of the estate so taken, at the time the same was levied upon. And in order that such action or actions may be supported against a plantation:

mode and nature of indemnity for such inhabitants.

SEC. 64. *Be it further enacted*, That each plantation in this State, from which any State tax or taxes now remain due and unassessed, or from which any State or county tax shall hereafter be required as aforesaid, be and hereby is made a body politic and corporate for the purposes aforesaid, and liable to such action or actions, with full power to defend the same in the same manner as towns by law may defend suits against them.

Plantations subject to same liabilities as towns in such cases.

[Approved March 21, 1821.]

CHAPTER CXVII.

An Act to provide for the Education of Youth.

Whereas the Constitution of this State has declared that a general diffusion of the advantages of education is essential to the preservation of the rights and liberties of the people, and has made it the duty of the Legislature to require the several towns to make suitable provision at their own expense for the support and maintenance of public schools:

Preamble.

SEC. 1. *BE it enacted by the Senate and House of Representatives, in Legislature assembled*, That every town and plantation shall annually raise and expend for the maintenance and support of schools therein, to be taught by school masters duly qualified, a sum of money including the income of any incorporated school fund not less than forty cents for each inhabitant, the number to be computed according to the next preceding census of the State, by which the representation thereof has been apportioned: *Provided*, That a part, not exceeding one third of the money allotted to any district, may, if the district so determine, be applied to the support of a school taught by a mistress, or when the sum so allotted to a district in any year, shall not exceed thirty

Amount of money to be annually raised and expended for schools, in each town and plantation.