

MAINE STATE LEGISLATURE

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PUBLIC ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

SIXTH LEGISLATURE,

AT ITS SESSION, HELD IN JANUARY, 1826.

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PUBLISHED AGREEABLY TO THE RESOLVE OF THE 28th OF JUNE, 1826.

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Portland.

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1826.

upon the duties of his office on the second Tuesday of September next. And if it shall appear, upon examination of the returns aforesaid, of the votes in said District, that no person has a majority thereof, the same proceedings shall be had, as are by law provided in other cases of vacancy, in the office of Register of Deeds, in the several counties of the State.

provision in case of no choice.

SECT. 2. *Be it further enacted*, That the person chosen under the provisions of this Act, as Register of Deeds, for the District aforesaid, shall be subject to the same rules, duties, requisitions and liabilities incident by law to Registers of Deeds, in the several counties; and for recording all Deeds or other instruments, proper to be registered in his office, shall receive the same fees, as are authorized by law for Registers of Deeds, in the several counties of the State.

Powers & duties of such Register.

[Approved by the Governor, March 6, 1826.]

CHAPTER CCCXXXVII.

AN ACT additional to "An Act concerning the assessment and collection of Taxes."

SECT. 1. *BE it enacted by the Senate and House of Representatives, in Legislature assembled*, That the Assessors of towns, plantations, parishes and religious societies, shall not hereafter be made responsible for the assessment of any tax which they are by law required to assess; but the liability, if any, shall rest solely with said towns, plantations, parishes and religious societies; and the Assessors shall be responsible only for their own personal faithfulness and integrity.

Assessors to be liable for personal faithfulness only; in assessing taxes required by law.

SECT. 2. *Be it further enacted*, That it shall be the duty of Assessors to make a record of their assessment, and of the invoice and valuation from which such assessment shall have been made, and before the taxes are committed to the proper officer for collection, deposit the same, or a copy thereof, in the Assessor's office, when any

Record of assessment & valuation to be deposited in office of assessors or townclerk

such is kept, otherwise with the town clerk, with whom it shall remain for the purpose of affording to all persons interested an opportunity for examining and correcting any error that may have happened in the assessment of any tax; and it shall not be necessary to deposit any other record or copy of the invoice and valuation, or of their assessment with the town clerk, or any other person whatever. And any place where the Assessors usually meet to transact business, or keep their papers or books, shall be considered their office for the purposes aforesaid.

Supplementary assessments may be made in cases of omission, &c.

SECT. 3. *Be it further enacted,* That when any Assessors, after having completed the assessment of any tax, shall discover that they have, through accident or mistake, omitted any polls or estate liable to be assessed, they may, during the term for which they were elected, by a supplement to the invoice or valuation, and to the list of assessments, assess such polls and estates, their proportion of such tax, according to the principles on which such assessment was made, certifying that the same were omitted by mistake or accident; and such supplemental list of assessments shall be committed to the collector, with a certificate under the hands of the Assessors, or a major part of them, stating that such taxes were omitted in the list previously committed to him, and that the powers contained in their previous warrant, (specifying the date thereof,) are extended to such supplemental list. And the collector shall have the same power in collecting such taxes, that he may have in collecting those contained in the original list committed to him: and he shall be subject to the same liabilities that he is subject to in collecting other taxes: And all assessments shall be valid, notwithstanding that by such supplemental invoice or assessment, the whole amount thereof shall exceed the sums to be assessed, by more than five per cent.; and notwithstanding that it may alter the proportion of the tax allowed by law to be assessed on the polls.

and the collection enforced.

SECT. 4. *Be it further enacted,* That when the Assessors of any town, plantation, parish, or other religious society, shall, in assessing any tax, continue to assess any real estate to the person to whom it was last assessed, such assessment shall be valid, notwithstanding that the ownership or occupancy of such estate may have since been changed; unless previous to the making of such assessment the owner or occupant, to whom the same was assessed in the last preceding assessment, shall give to the assessors, or one of them, notice, stating the time when he ceased to be owner or occupant of such estate, and the name of the person to whom the same was transferred or surrendered. And any tenant in common, or joint tenant of a freehold or other estate real or personal may be considered the sole owner for the purpose of taxation, unless he shall make known to the assessors the amount and kind of interest he has in such estate.

Assessments valid notwithstanding change of occupancy, unless notice be given by owner, &c.

Tenant in common to be considered sole owner, in certain cases, for taxation.

SECT. 5. *Be it further enacted,* That any town, plantation, parish, or religious society, that shall appoint their treasurer, collector of taxes, may at any meeting at which they shall vote to raise any tax, agree, not only upon the abatements to be made to persons who shall voluntarily pay their taxes to the collector at certain periods; but likewise the periods at which any person by so paying his taxes may be entitled to such abatement. And a notification of such vote being posted up in one or more public places within said town, shall be sufficient in lieu of posting up a copy of the fifty-seventh section of the Act to which this is in addition. And when any town or other corporation aforesaid, shall not agree upon any abatements to be made as aforesaid, it shall not be necessary to post up a copy of said fifty-seventh section as prescribed in said Act.

Towns, parishes, &c. may agree up on abatements for payment at certain periods, to treasurer, when collector;

mode of giving notice thereof.

SECT. 6. *Be it further enacted,* That all the powers granted to treasurers who are appointed collectors of taxes, shall be extended till the

Powers of treasurer and collector extended for completing collection of tax.

collection of any tax, that shall have been committed to them, shall be completed, notwithstanding that the year for which they were appointed may have previously elapsed. And any such treasurer may allow as a compensation to the officer who shall leave any summons as prescribed in the sixty-first section of an Act to which this is in addition, the twenty cents prescribed by said Act to be paid into the treasury for every such summons, or such reasonable part thereof as shall be agreed upon between such treasurer and officer.

Compensation for service of summons.

Treasurers of towns, &c. may be required to give bond;

proceedings in case of refusal.

Treasurer to render account.

SECT. 7. *Be it further enacted,* That the Selectmen of towns, and the assessors of plantations, may require the treasurer of such town or plantation to give bonds with sufficient surety or sureties to the satisfaction of such Selectmen or assessors, for the faithful performance of the duties of his office; and if said treasurers shall neglect or refuse to give such bond, it shall be taken as a refusal to accept such office, and such town or plantation shall proceed to make a new choice as in the case of a vacancy in said office: And it shall be the duty of every such treasurer to render an account of the state of the finances of his town or plantation, and exhibit all the books and accounts appertaining to his office to the Selectmen of his town, or assessors of his plantation, as often as once in three months, if requested, and to any committee appointed by such town or plantation for the purpose, whenever they shall require it.

Notice of sale for taxes—how to be published—

and return thereof in cases of non-residents.

SECT. 8. *Be it further enacted,* That the notice of sale required by the thirtieth section of the Act concerning the assessment and collection of taxes, to be published in the public newspapers three weeks successively shall be so published, three months prior to the time of such sale. And it shall be the duty of the collector to record and return to the treasurer of the same town or plantation, for which such collector is chosen, his particular doings in the sale of unimproved lands of

non-resident proprietors, or improved lands of proprietors living out of the State, for the taxes thereon, within thirty days after the sale thereof, as aforesaid. And in all cases, where the purchaser of any land sold for taxes shall not live in, or shall remove from, the town in which such land is situated, it shall be lawful for the proprietor or owner of such land to deposit with the treasurer of such town or plantation the sum required by law to redeem the land thus sold; and thereupon such sale shall become void and the purchaser shall be holden to execute to the proprietor a deed of release of the same. And said treasurer's receipt or certificate of the payment to him of a sufficient sum to redeem the lands of any non-resident proprietor, so sold, shall be sufficient evidence of such payment and redemption. And said treasurer shall be holden to pay over to such purchaser on demand the sum deposited with him as aforesaid. And the proprietor, making such payment, shall also pay such treasurer fifty cents for his trouble.

Mode of redemption of lands sold for taxes in certain cases.

[*Approved by the Governor, March 6, 1826.*]

CHAPTER CCCXXXVIII.

AN ACT providing for the organization of towns destitute of Town Officers.

BE it enacted by the Senate and House of Representatives, in Legislature assembled, That in any town, not organized by the choice of town officers, or in any town which may have been so organized, but shall be destitute of town officers, qualified to call town meetings, any Justice of the Peace, for the county in which such town shall be, may, on application, made to him in writing, by five or more of the inhabitants of such town, qualified to vote in town affairs, issue his warrant, to some one of such applicants, directing him, that, in manner by law prescribed for notifying town meetings, he notify the inhabitants

First meeting of new towns how called.