

MAINE STATE LEGISLATURE

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PUBLIC ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

SIXTEENTH LEGISLATURE,

JANUARY SESSION, 1836.

PUBLISHED AGREEABLY TO THE RESOLVE OF JUNE 23, 1820.

AUGUSTA:

SMITH & ROBINSON.....PRINTERS TO THE STATE.

1836.

demand, to furnish the officer having the execution against said Corporation, with the names and place of residence of the stockholders who may be liable as aforesaid.

poration to furnish officer with names of stockholders.

SECT. 7. *Be it further enacted,* That all provisions of Law touching the subject matter of Corporations and not inconsistent with this Act, shall not be affected thereby, and this Act shall take effect from and after its passage.

Provisions of former act repealed.

[Approved by the Governor, February 16, 1836.]

Chapter 201.

AN ACT relative to the collection of State Taxes, and assessments made by County Commissioners.

SECT. 1. *Be it enacted by the Senate and House of Representatives, in Legislature assembled,* That it shall be the duty of the State Treasurer to cause that within three months from the assessment by the Legislature, of any tax upon any township or tract of land, not taxable by the assessors of any town or plantation, the said assessment shall have been published three weeks successively in the newspaper of the printer to the State, and in some newspaper printed in the County where such land may lie, if such newspaper there be. And said land shall be holden and encumbered to the State for the payment of all such State Taxes, and for the repayment of all such sums as the State may have paid to discharge any taxes or rates assessed by County Commissioners, together with the interest thereon for the term and at the rate hereinafter specified.

State Treasurer to publish the assessment of taxes on land not taxable by Assessors of any town or plantation, within 3 months, &c.

Such land holden to the State for the payment of said taxes, &c.

SECT. 2. *Be it further enacted,* That whenever any tax or rate upon any such township or tract shall have been duly assessed or ordered by County Commissioners, it shall be the duty of the County

Whenever any tax is assessed by County Commissioners, the County Treasurer to notify the

State Treasurer thereof.

Treasurer immediately to notify the State Treasurer of the same, particularly specifying the tract assessed, and the time and amount of such assessment.

State Treasurer to give County Treasurer credit in certain cases.

And if it shall appear to the State Treasurer that the tract so assessed by said Commissioners, is the same tract on which any State Tax assessed within four years next preceding the assessment by said Commissioners, shall be due and unpaid, it shall be the duty of the State Treasurer forthwith to give credit to said County Treasurer for said sum, on the books of the State Treasury and forward a certificate of the same to the said County Treasurer.

State Treasurer to report to Legislature a list of out standing credits.

And the State Treasurer, in his Annual Report shall present to the Legislature, a list of all such outstanding credits, in order that suitable appropriations may be made for the payment thereof.

Governor and Council to draw warrant.

And the Governor, with advice of Council, having drawn his warrant therefor, the State Treasurer shall forthwith pay the same to the said County Treasurer, and take his receipt for the same.

County Treasurer precluded from advertising lands for tax for which he has been credited.

And the County Treasurer shall be precluded from advertising or causing to be sold such township or tract, for any tax, for which he shall have received credit as aforesaid, on the books of the Treasury of the State.

Owner may redeem within 4 years by paying amount of tax and twenty per cent. interest.

SECT. 3. *Be it further enacted,* That the owner or owners of any such township or tract of land, which shall have been assessed by the Legislature, and advertised as aforesaid, by the State Treasurer, may at any time within four years from the passing the act of assessment to redeem the same, by paying into the State Treasury the amount of all State Taxes, and also all the amounts due thereon which the State may have paid or credited to the County Treasurer as aforesaid, for any taxes or rates assessed on said land by the County Commissioners aforesaid, together with interest on said sums at the rate of twenty per cent. per year, said interest to be computed on said State Taxes from the expira-

tion of one year from the date of the respective Acts of assessments, and the interest on said sum or sums which may have been paid or credited to said county Treasurer as aforesaid, to be computed from the respective dates of the Governor's warrants drawn as aforesaid for said payment or payments to said County Treasurers.

SECT. 4. *Be it further enacted*, That if any State tax upon any township or tract aforesaid, which shall have been advertised as aforesaid, together with the interest required thereon as aforesaid, shall not have been paid into the State Treasury, for the space of four years next after the passing the Act of assessment by the Legislature—or if any sum advanced to the County Treasurer or credited by the State as aforesaid, for the payment of any tax assessed by the County Commissioners, upon such township or tract, together with the interest required thereon as aforesaid, shall not have been paid into said State Treasury within four years from the giving of credit to said County Treasurer on the State's books as aforesaid, then in either such case said township or tract shall be wholly forfeited and vest in the State—free and quit from all claims by any former owner or owners, and the same shall be held and owned by the State by a title which is hereby declared perfect and indefeasible.

If State Tax or sum advanced to County Treasurer or credited by the State, with int. thereon, be not paid within 4 years, the land to be forfeited to the State.

SECT. 5. *Be it further enacted*, That this Act shall take effect and operate only upon taxes which may hereafter be assessed or ordered by the State, or by County Commissioners.

To operate upon future taxes only.

SECT. 6. *Be it further enacted*, That all Acts and parts of Acts, heretofore passed, so far as they are inconsistent with the provisions of this Act, be and the same are hereby repealed.

Laws inconsistent repealed.

[Approved by the Governor, February 17, 1836.]