

# MAINE STATE LEGISLATURE

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PUBLIC ACTS

OF THE

STATE OF MAINE,

PASSED BY THE

EIGHTEENTH LEGISLATURE,

JANUARY SESSION, 1838.

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Published agreeably to the Resolve of June 28, 1820.

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AUGUSTA:  
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1838.

may be founded, and that no claim shall be proved under the general counts for money had and received, money laid out and expended, or money lent and accommodated, unless the same claims are substantially set forth in other counts in the writ or process, or a specification of the claims intended to be proved, shall be annexed to the writ, an abstract or copy of which shall be filed with the Register of Deeds as aforesaid: *Provided*, it shall not be necessary to file the items of a book account.

Proviso.

Act when to take effect.

SECT. 5. *Be it further enacted*, That this Act shall take effect and be in force from and after sixty days from and after its approval by the Governor.

[Approved by the Governor, March 23, 1838.]

### Chapter 345.

AN ADDITIONAL ACT relating to the assessment and collection of taxes, and partition of real estate.

Non-resident proprietors of lands held in common allow'd in certain cases to pay their proportion of the taxes assessed on the same.

SECTION 1. *Be it enacted by the Senate and House of Representatives in Legislature assembled*, That in all cases where State, county, or town taxes shall hereafter be assessed, pursuant to the laws of this State, upon land of non-resident proprietors held by two or more persons in common and undivided, it shall be lawful for either co-tenant, upon furnishing the State, county or town treasurer, either or all of them, according to the character of the tax or taxes so assessed, with an accurate description in writing of his or her quantum of interest in the land so taxed, to pay to such treasurer his or her due proportion of such tax, and upon such payment the interest of said co-tenant in such land shall be discharged and held free from all claim which the State, county or town might otherwise have therein.

Effect thereof.

No partition of real estate ordered until petitioner's tax has been paid.

SECT. 2. *Be it further enacted*, That no partition of real estate shall be ordered or decreed in any process of partition, hereafter to be commenced, until the

petitioner or petitioners shall satisfactorily prove that his, her, or their due proportion of all taxes assessed thereon has been paid. And when partition of land is prayed for in which are lots reserved for public use, no such partition shall in any case be ordered or decreed, until such lots have been first duly set off by metes and bounds, in such way as the Court before whom the question of partition may be pending shall order or approve.

--nor where public lots are reserved, until same are set off.

SECT. 3. *Be it further enacted,* That whenever a sale of a part of improved or unimproved lands shall hereafter be made, pursuant to the laws of this State, for the non-payment of taxes, the purchaser or purchasers of such part shall hold the same in common and undivided, and be taken and deemed tenant or tenants in common with the owner or owners of the residue of the land upon which such unpaid taxes may have been assessed.

Purchasers of lands sold for taxes to be tenants in common with other owners.

SECT. 4. *Be it further enacted,* That all Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Former acts repealed.

[Approved by the Governor March 23, 1838.]

### Chapter 346.

AN ACT altering the time of holding the Court of Common Pleas in the County of Washington.

*Be it enacted by the Senate and House of Representatives in Legislature assembled,* That the Court of Common Pleas in the County of Washington shall be holden on the last Tuesday of February annually, instead of the first Tuesday of March as now provided for by law.

Time of holding C. C. Pleas in Washington Co.

[Approved by the Governor March 23, 1838.]