

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-FOURTH LEGISLATURE

OF THE

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

A. D. 1844.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840, and March 16, 1842.

AUGUSTA:

W^M R. SMITH & Co., PRINTERS TO THE STATE.

1844.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1844.

Chapter 123.

AN ACT additional to the fourteenth chapter of the revised statutes, regulating the collection of taxes on real estate in incorporated places.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

If taxes on lands belonging to non-residents are not paid in nine months from assessment, duty of collector.

SECT. 1. When no person shall appear to discharge the taxes duly assessed on any real estate in any town or plantation owned by non-residents, within nine months from the date of the assessment, the collector shall make a true copy of so much of the assessment as relates to the taxes due on such real estate, and certify the same to the treasurer of the town or plantation ; and all lands taxed to owners unknown, shall be deemed and taken to be non-resident lands.

Treasurer to record certificate, and advertise, &c.

SECT. 2. The treasurer shall record the same in a book kept for that purpose, and advertise in the newspaper published by the printer to the state, the names of the owners, if known by him, with the sum of the taxes on their lands respectively ; and if the owners be not known by him, he shall publish the taxes on the several rights, numbers of lots or divisions, with such short description, as he can conveniently give.

Further duty of treasurer.

SECT. 3. The treasurer shall cause the advertisements aforesaid to be published three weeks successively, within three months from the time the collector shall have certified to him the delinquencies aforesaid, and shall also lodge with the clerk of the town or plantation where said lands lie, a copy of said advertisement ; whose duty it shall be to record the same in the records kept by said clerk.

Manner of discharging taxes after advertisement.

SECT. 4. Any person may discharge said taxes after sixty days from the first publication of the treasurer's first notice, and within two years from the date of the assessment, by paying to the treasurer, the taxes with interest, at the rate of twenty per centum, per annum, from the date of the advertisement, together with costs of advertising, which costs shall be ascertained by adding fifty per centum to the sums paid the printer, and, if more than one parcel be advertised, by dividing the amount by the number of lots or parcels advertised.

If taxes are not paid or repaid into the treasury for the term of two years, further duty of treasurer.

SECT. 5. Whenever any taxes on non-resident lands shall remain unpaid, or the amount paid by any person in discharge thereof, agreeably to the provisions of the fourth section of this act, shall not be repaid or deposited with the treasurer, for the term of two years from the date of the assessment, the treasurer shall publish notice of the same in the public newspaper of the printer to the state, therein stating the amount of taxes then unpaid, and the

amount or amounts paid into the treasury in discharge of any of said taxes, and the date of the assessment thereof; and that the land will be forfeited to the town or plantation, and to the person or persons so discharging said taxes as aforesaid, unless payment of said taxes, and the amount so paid in discharge thereof, with interest and costs, as provided in the fourth section of this act, be made within three years from the date of the assessment.

SECT. 6. Any person may discharge said taxes, after notice given as mentioned in the fifth section of this act, and before the expiration of the three years therein named, by paying as provided in section fourth of this act, with the addition of one dollar on each separate lot or parcel for the notice last mentioned.

Provisions for discharge of taxes after second notice, &c.

SECT. 7. If any taxes on real estate as aforesaid shall not have been paid to the treasurer of the town or plantation, or to the person who shall have discharged the taxes as aforesaid, within three years next following the date of the assessment, such real estate shall be wholly forfeited, and the title thereof shall vest in the town or plantation or the person who shall have paid said tax as aforesaid, as the case may be, free and quit from all claim by any former owner, and the same shall be held and owned by the town or plantation, or the person who shall have discharged the said tax as aforesaid, by a title which is hereby declared to be perfect and indefeasible.

Forfeited after three years.

Title, &c.

SECT. 8. When any person, not the owner of said land, shall discharge the taxes, costs and charges, as provided in the fourth section of this act, he shall be entitled to a certificate from the town or plantation treasurer, where said tax was assessed, which certificate shall conform substantially to the notice required by the second section of this act, in relation to the name of the owner, and amount of tax and costs paid; and it shall be the duty of the treasurer to make a record of said certificate.

Certificate to be furnished to any person, not the owner, by whom taxes are discharged.

Treasurer to record certificate.

SECT. 9. Whenever any taxes assessed upon non-resident real estate shall be discharged, as provided in the fourth and sixth sections of this act, the owner or owners thereof may, at any time within three years from the date of the assessment of said taxes, redeem said real estate by paying into the town treasury, for the benefit of the person or persons who may have discharged said taxes, the full amount which may have been paid for discharging said taxes and costs, together with interest on the whole, at the rate of twenty per centum per annum. And the treasurer and his sureties shall be subject to the same duties and liabilities relative to the payment of the money so deposited with said treasurer, to the person or persons who may be entitled to the same, as treasurers

Owner may refund within three years, to the treasurer, amount paid by any person not an owner.

Obligation of treasurer for the payment, to the proper person, of such receipt.

CHAP. 123.

are subject to by this act, as to the payment of money deposited with them for the redemption of real estate of resident proprietors.

Lien on real estate of residents, for payment of taxes.

If taxes are not paid in nine months, collector to give notice of the same, and his intention to sell.

Manner of giving notice.

Copy to be lodged with clerk of town or plantation.

To be recorded. Records public.

Further duty of clerk.

If taxes are not discharged, &c., duty of collector in regard to sale.

If more than one lot is sold, division of amount for advertising.

Fees of collector.

Duty of collector to lodge certificate, &c. with treasurer of town or plantation.

SECT. 10. For all taxes hereafter legally assessed on real estate belonging to resident proprietors, a lien is hereby created, and shall continue in full force until the payment thereof; and if any such tax shall remain unpaid for the term of nine months from the date of the assessment, the collector of taxes may give notice of the same, and of his intention to sell so much of the real estate, on which said tax was assessed, as may be necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are required to be posted, in the town or plantation where such lands lie, six weeks before the day of sale, designating the name of the owner, if known, with the right, lot and range, the number of acres, as near as may be, with the amount of tax due and unpaid, with such other short description as may be necessary to render the description certain and plain; and shall likewise lodge with the town or plantation clerk, a copy of such notice, with his certificate on the same, that he has given notice of the intended sale as required by law, such copy and certificate thereon to be recorded by said clerk; and the record so made shall be open to the inspection of all persons interested. And it shall be the duty of said clerk to furnish to any person desiring the same, an attested copy of such record, on receiving payment, or tender of payment, of a reasonable sum therefor.

SECT. 11. When no person shall appear to discharge the taxes duly assessed on any real estate of resident owners or proprietors, with costs of advertising the same on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of the real estate aforesaid, as may be necessary to pay the tax then due, with three dollars for advertising and selling the same, and twenty-five cents more for each copy required to be lodged with the town or plantation clerk. And if more than one right, lot or parcel of land is so advertised and sold, the said sum of three dollars shall be divided equally among the several lots or parcels advertised and sold at any one time; and the said collector shall be entitled to receive, in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold.

SECT. 12. Whenever any real estate shall be sold for taxes as provided in the eleventh section of this act, the collector of taxes shall, within four days from and after the day of sale, lodge with the treasurer of the town or plantation in which the real estate lies,

CHAP. 123.

a certificate under oath, designating the quantity of land sold, the name of the owner or owners of each parcel, and the name of the purchaser or purchasers; what part of the amount on each was tax, and what was cost and charges: and shall also lodge with the treasurer aforesaid, within the time aforesaid, a deed of each parcel sold, running to the purchasers. And the collector shall be allowed and paid by the treasurer to be repaid by the person redeeming, or by the purchaser, on delivery of the deed, the sum of fifty cents for each deed.

Substance of certificate.

Deed to purchaser to be lodged with treasurer.

Fees.

SECT. 13. Any person to whom the right by law belongs, may at any time, within the space of two years from the date of the collector's certificate required in the preceding section to be lodged with the town or plantation treasurer, redeem any real estate of resident proprietors sold for taxes, on paying into the town or plantation treasury, for the purchaser, the full amount certified to be due, as in the foregoing section, both taxes and costs, including that allowed for the deed or deeds, together with interest on the whole at the rate of twenty per centum per annum, from the date of said certificate, which sums shall be received and held by said treasurer, as the property of the purchaser aforesaid; and the said treasurer shall be holden to pay the same to the said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser shall have the right to sue for and recover the same, in any court of competent jurisdiction, with costs, and interest at the rate of twenty per centum from and after demand is made as aforesaid; the sureties of the treasurer to be liable to pay the same, on the failure of said treasurer to pay. And in default of payment by either the said treasurer or his sureties, then the town or plantation is to be holden to pay the same with cost and interest as aforesaid.

Redemption.

Costs, rate of interest, &c.

Duty of treasurer to pay over to the proper persons such receipts.

If he neglect or refuse, how recovered.

SECT. 14. In case no person having legal authority so to do, shall redeem the same, within the time aforesaid, by paying the full amount required by this act, then the said treasurer shall deliver to the purchaser, the deed or deeds so lodged with him by the collector; and if the treasurer shall wilfully refuse to deliver any such deed to such purchaser, on demand, after the expiration of the said term of two years and forfeiture of the land as aforesaid, he shall forfeit and pay to and for the use of the said purchaser, the full and just value of the property so to be conveyed, to be recovered in an action of debt in any court of competent jurisdiction, with cost and interest as in other cases; the sureties of the said treasurer are to be holden to make good the payment here required, in default of payment by the principal; and on the failure

Treasurer to deliver deeds to purchaser, at the expiration of two years.

If he refuse, remedy.

CHAP. 123.

of payment by both the treasurer and his sureties, then the town or plantation where the said real estate lies, shall be liable.

Officer not to sell after expiration of two years.

SECT. 15. No officer to whom a warrant for collection of taxes is committed, shall sell any real estate for non payment of taxes, after the expiration of two years from the date of such warrant.

Validity of sale of real estate for non-payment of taxes, how established.

SECT. 16. In any trial at law or in equity, involving the validity of any sale of real estate for non payment of taxes, it shall be sufficient for the party claiming under it, to produce in evidence the collector's deed, duly executed and recorded; the assessments signed by the assessors, and their warrants to the collector; and to prove that such collector complied with the requisitions of law, as to advertising and selling such real estate.

Proof of notice having been given.

SECT. 17. The copy of the notice of sale and the certificate thereon, deposited with the town or plantation clerk, as required in the tenth section of this act, or if the same be lost or destroyed, an attested transcript of the town or plantation clerk's record thereof, shall be conclusive evidence that such notice was given as is required by this act, in the trial of all issues in which the collector who made the sale is not personally interested.

Collector to make return of sale, within thirty days to clerk of town or plantation, to be recorded.

SECT. 18. It shall be the duty of the collector making any sale of real estate for non-payment of taxes, within thirty days after such sale, to make a return with a particular statement of his doings in making such sale, to the clerk of the town or plantation in which such real estate is situated; and said clerk shall record said return in the town or plantation records; and said return, or if the same be lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth, in all cases where such collector is not personally interested.

Evidence of sale, unless, &c.

Additional lien for payment of taxes.

SECT. 19. For all taxes legally assessed on any real estate, owned by non-residents, a lien is hereby created upon all timber and grass growing or standing upon such real estate. And all logs and hay cut upon such real estate shall be liable to be taken and sold by the collector of taxes for the town or plantation where such real estate lies, sufficient to pay all taxes due on such real estate, with all legal costs and charges. And the collector shall be entitled to the same fees, and the same proceedings shall be had, as is provided in sections sixty-one, sixty-six and sixty-seven of the fourteenth chapter of the revised statutes.

Fees of collector.

Assessors may make abatements, &c.

SECT. 20. The assessors of the town or plantation for the time being, on application, may make such reasonable abatements as they think proper, within two years from the time of the assessment of the taxes to be abated.

Inconsistent provisions repealed.

SECT. 21. All acts and parts of acts, inconsistent with the

provisions of this act, are hereby repealed; provided, that nothing CHAP. 124.
in this act shall affect the collection of taxes heretofore assessed.

SECT. 22. This act shall be in force from and after its approval by the governor.

[Approved March 22, 1844.]

Chapter 124.

AN ACT in addition to an act to regulate the survey of lumber in the county of Penobscot.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECT. 1. It shall be the duty of the surveyor general to be in constant attendance at his office, or in discharge of the duties connected therewith, during business hours, from the opening of the river in the spring to the close of the same. Duty of surveyor general.

SECT. 2. In all surveys of lumber hereafter made in the county of Penobscot, by the surveyor general or either of his deputies, the contents thereof shall be truly marked thereon in plain characters, and all marks put thereon by millmen or others, if erroneous, shall be corrected or erased; and in all surveys by the surveyor general, or his deputies, there shall be placed on each piece of lumber except the last denomination mentioned in each sort, the numerical mark showing the particular sort or quality to which it belongs, excepting, and the same is hereby excepted, all of such lumber as is not intended for transportation out of said county by such survey, and any survey of lumber aforesaid not exported, or intended to be exported, out of said county by such survey, excepting, and the same is hereby excepted, all the aforesaid descriptions of lumber which shall be surveyed in the city of Bangor, by any surveyor who shall be duly appointed, chosen and qualified by the towns and plantations in said county, at their annual meetings for the choice of other town and plantation officers, provided, that said surveyors shall be governed by the rules for defining the several sorts of lumber prescribed in the act to which this is additional; and subject to the further provisions of this act; and it is also hereby provided, that any person or persons may buy or sell at the mill marks for home consumption, or may transport the same out of said county to be surveyed in any port or place elsewhere, any of the descriptions of lumber aforesaid. Duty of surveyor and his deputies in marking lumber. Exception. Proviso. Proviso.

SECT. 3. The fees of the surveyor general for surveying and Fees.