

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-EIGHTH LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1848.

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

Augusta:

WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1848.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1848.

CHAP. 87.**Chapter 87.**

An act in addition to the one hundred and forty-seventh chapter of the revised statutes.

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

Right of action for the recovery of lands barred in forty years.

SECT. 1. No real or mixed action for the recovery of any lands in this state, shall be commenced or maintained against any person in possession of such lands, where such person or those under whom he claims, have been in actual possession for more than forty years, and claiming to hold the same in his or their own right, and which possession shall have been adverse, open, peaceable, notorious and exclusive.

SECT. 2. This act shall take effect at the end of one day from and after its approval by the governor.

[Approved August 11, 1843.]

Chapter 88.

An act in relation to the assessment and collection of taxes on lands in unincorporated places.

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

County treasurer to cause such assessments to be published in the state paper.

SECT. 1. Whenever any rate or tax shall be imposed or assessed by the county commissioners on any township or tract of land not taxable by the assessors of any town or organized plantation, whether such assessment be for the purpose of defraying the ordinary county expenses, or for making or keeping in repair highways through or within the limits of such township or tract, it shall be the duty of the county treasurer to cause the said assessment to be published in the newspaper of the printer to the state three weeks successively, the last publication to be within three months from the day on which such assessment was made.

Duty of state treasurer when such tax is assessed by the legislature.

SECT. 2. Whenever any rate or tax on any such township or tract of land as is mentioned in the preceding section, shall have been assessed by the legislature for state purposes, it shall be the duty of the state treasurer immediately to give notice of the same to the treasurer of the county in which the land is situated, specifying the tract assessed and the time and amount of such assessment; and such county treasurer shall cause said

assessment to be published in the same manner as is provided in case of assessment of a tax by the county commissioners. CHAP. 88.

SECT. 3. It shall be the duty of said county treasurer forthwith to give credit to the state treasurer for the amount of such assessment on the books of the county treasury and forward a certificate of the same to the state treasurer—and the sum shall be deducted from any moneys due or afterwards becoming due such county unless otherwise paid into the treasury.

Duty of county treasurer.

SECT. 4. The land taxed as aforesaid shall be held liable to the county for the payment of all such county taxes, and for the repayment of all such sums as the county may have paid to discharge any tax or rates assessed or imposed by the legislature, together with the interest thereon for the term and at the rate hereinafter specified.

Lands liable to the county for the payment of such taxes.

SECT. 5. The owner of any such township or tract of land assessed as aforesaid by the county commissioners or by the legislature, and advertised as aforesaid by the county treasurer, may at any time within four years from the time of publishing said assessment, redeem the same by paying into the treasury of the county in which the land is situated, the amount of all county taxes, and all the amounts due thereon, which the county may have paid or credited to the state treasurer for any taxes imposed upon said land by the legislature, together with interest on said sums at the rate of twenty per cent. per year, which interest shall be computed on said county taxes from the expiration of one year after the date of the respective assessments by the county commissioners, and the interest on said sums which may have been paid or credited to the state treasurer shall be computed from the time that the same became due to the state treasury by the respective acts of assessment.

Owner may redeem the same within four years.

SECT. 6. If any county tax upon any township or tract aforesaid, which shall have been advertised in the manner prescribed in the first section, together with the interest thereon as above required, shall not have been paid into the county treasury for the space of four years next following the time of publishing the respective assessments as aforesaid, or if any sum paid or credited to the state treasurer as aforesaid, for the payment of any tax imposed by the legislature upon such township or tract, together with the interest required thereon, shall not have been paid into the county treasury within four years from the time that the same became due to the state treasury by the respective acts of assessment, then, in either such case, said township or tract shall be forfeited and the title thereof shall

When such tax is not paid within four years, the title shall vest in the county.

CHAP. 88.

vest in the county in which said land is situated, free and quiet from all claims by any former owner, and the same shall be held and owned by the said county by a title which is hereby declared to be perfect and indefeasible.

Validity of title.

SECT. 7. In any trial at law or in equity, involving the validity of the title of the county to any land forfeited for non-payment of taxes, it shall be sufficient for the county to produce the assessment, signed by the county commissioners, or a copy of the act of the legislature imposing the same, and prove that notice of such assessment was advertised by the treasurer, as provided in the first and second sections of this act.

Evidence to prove the fact of notice.

SECT. 8. The affidavit of any county treasurer as to the publication required by this act, may be used in evidence in any trial at law or in equity to prove the fact of notice, provided such affidavit made on a copy of the original advertisement, shall be filed in the registry of the county or district where the land lies, within six months from the date of the first publication of the advertisement.

When other persons may advance said taxes.

SECT. 9. If any taxes provided for in this act shall not have been paid before the time the interest on the same commences to accrue, as mentioned in the fifth section of this act, any person may advance said taxes by paying the tax and accrued interest, if any, and thereupon be entitled to the certificate hereinafter provided for.

Certificate.

SECT. 10. When any person not the owner of said lands, shall advance the taxes and charges, he shall be entitled to a certificate from the county treasurer, to whom said tax was advanced, which certificate shall state the amount advanced, distinguishing between principal and interest, the tract or land on which it is paid, as described in the assessment, the name of the person making the advancement, and said certificate shall also state that the holder of the same shall be entitled, in case the owners redeem the land, to all moneys paid on said tract, or in failure of such redemption to a deed of the forfeited premises, as hereinafter provided—and it shall be the duty of the treasurer to make a record of said certificate.

Owner may redeem the same.

SECT. 11. Whenever any taxes shall be advanced as provided in the tenth section of this act, the owner or owners of the land taxed or assessed, may redeem the same as provided in the fifth section of this act, and all moneys paid for such redemption, shall belong to the holder of the certificate issued to the person who advanced said taxes—and the county shall be liable for the payment of such money to the holder of said

certificate as for so much money deposited in their treasury for his use, after a demand for such holder for the same and an offer to surrender said certificate.

CHAP. 89.

SECT. 12. When no owner or owners shall appear to discharge the taxes assessed on lands in unincorporated places, as provided in the fifth section of this act, in case the taxes have been advanced to the county by any person or persons, the forfeiture shall be for the use and benefit of the holder of the certificate issued to the person who advanced said taxes. And the county treasurer for the time being, shall be, and hereby is authorized to make and execute in the name and behalf of the inhabitants of the county, a deed of quitclaim of all the right, interest and title, to such forfeited lands to the holder of said certificate when thereto requested, and shall deliver him said deed upon the surrender of said certificate.

Otherwise the forfeiture shall be for the benefit of the holder of the certificate.

County treasurer authorized to execute a deed of quitclaim.

SECT. 13. All laws now in force in relation to the collection of taxes on lands in unincorporated places, shall be and remain in force, for all the purposes of collecting any taxes which may have been or shall be assessed prior to the time when this act shall take effect.

Manner of collecting taxes heretofore assessed.

SECT. 14. The first article of the fourteenth chapter of the revised statutes, and all acts and parts of acts inconsistent with the provisions of this act, are hereby repealed—and this act shall take effect on and after the first day of January, one thousand eight hundred and forty-nine.

Inconsistent acts repealed.

[Approved August 11, 1848.]

Chapter 89.

An act granting further powers to recorders of town courts.

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

SECT. 1. In all cases, where justices of town courts have deceased, or may hereafter decease, and new justices or their successors have been appointed, the recorders of such deceased justices, who have been qualified to act as such according to the twenty-ninth section of an act entitled "an act establishing town courts," approved March twenty-second, in the year of our Lord eighteen hundred and forty-four, to which this is in addition, shall have power to enter, try and dispose of all

Power of recorders in cases where justices of town courts have deceased.