

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-NINTH LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1849.

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

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1849.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1849.

Chapter 133.

An act additional for the assessment and collection of taxes in unincorporated places.

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

SECT. 1. When any part or proportion of any state or county tax shall be laid on any plantation not organized, the treasurer of the state may issue his precept to some justice of the peace dwelling near to such plantation, requiring him forthwith to grant his warrant directed to some principal inhabitant of such plantation, requiring him to notify and warn the inhabitants of such plantation qualified to vote for governor, to meet at such time and place, within the same, as in such warrant shall be specified, in order to choose needful officers for the purposes hereinafter mentioned; and such principal inhabitant is hereby obliged to observe and obey the warrant that he shall receive from such justice, on the penalty of forfeiting and paying the whole sum that shall be ordered to be levied on such plantation, to be recovered by action of debt by said treasurer, in any court of record within this state, proper to try the same. And such principal inhabitant shall make return of the justice's warrant to the justice who issued it, with his doings thereon, and the doings of the plantation in consequence of it, within the time limited in such warrant; and the justice shall thereupon certify such doings to the state treasurer. And such of said inhabitants as shall then assemble, shall have power, and they are hereby required to choose a moderator and clerk, as also assessors and collectors for assessing and collecting such plantation's proportion of such state and county tax, as shall be ordered to be assessed, to be duly paid, when collected by such collectors, to the state or county treasurers respectively; and such clerk, assessors and collectors shall be under oath, to be administered by the moderator of such meeting, or a justice of the peace, for the faithful discharge of their respective duties, and shall have the same allowance from such plantations as such officers are entitled to by law in towns.

Manner of notifying a meeting of inhabitants.

Warrant directed to some principal inhabitant.

Penalty of not observing and obeying the warrant.

Return of warrant.

Certain officers required to be chosen at such meeting for assessing and collecting state and county tax.

SECT. 2. It shall be the duty of the state treasurer to cause 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 to be 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 paper there be. And

State treasurer required to publish assessment of any state tax.

CHAP. 133.

Land holden for the payment of state and county taxes.

said land shall be holden to the state for the payment of such state tax and for the payment of such sums as may be certified by the county treasurer as having been assessed by the commissioners of their respective counties for ordinary purposes, together with the interest thereon for the sum and at the rate hereinafter specified.

Duty of county treasurer to notify state treasurer of the assessment of co. tax.

SECT. 3. Whenever any tax upon any such township or tract shall have been duly assessed or ordered by the county commissioners for ordinary expenses, it shall be the duty of the county treasurer immediately to notify the state treasurer of the same, particularly specifying the tract assessed, and the time and amount of such assessment. Whenever the state treasurer shall not deem it expedient to issue his warrant for the organization of any plantation thus assessed, it shall be his duty to give credit to said county treasurer for the amount of such assessment when paid, together with all interest received thereon on the books of the state treasurer, and forward a certificate of the sums thus paid on the first Monday of January, annually, to said county treasurer.

Duty of state treasurer if he shall not deem it expedient to organize any plantation thus assessed.

Right of owner to redeem any tract of land thus assessed and advertised.

SECT. 4. 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 two years from the assessment redeem the same by paying into the state treasury the amount of all state taxes and also all the amounts due thereon for any taxes assessed on said land by the county commissioners as aforesaid, together with interest on said sums at the rate of twenty per centum per year, said interest to be computed from and after the expiration of one year from the date of the assessment.

Right of the state to hold such land after one year from advertisement by the treasurer.

SECT. 5. At the expiration of one year after advertisement by the state treasurer, contemplated in the second section of this act, the state shall hold the land thus advertised in the same manner as a mortgagee after taking possession for the purpose of foreclosure, and may give permits on said tracts to cut timber and grass to an amount sufficient to discharge the taxes thereon with all intervening interest and charges; and in case the taxes on any tract shall not be discharged within said two years, the county treasurer may discharge the tax due the state thereon, and the state treasurer shall thereafter execute and deliver his deed to said county treasurer, and a deed thus executed by the state treasurer shall forever bar all previous claims; and all proceedings in assessing and advertising said land shall be taken and deemed to be according to the provisions of law.

—may grant permits to cut timber and grass.

When co. treasurer may discharge the tax due the state, and the land be deeded to him.

SECT. 6. If any 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 two years next after the assessment thereof, 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.

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Forfeiture of such land, unless tax is paid within two years.

SECT. 7. From and after the passage of this act the county commissioners for the several counties in this state shall assess upon all unincorporated townships or parts of unincorporated townships in their respective counties, a sum of money sufficient to keep the county roads, now laid out and opened, or such other county roads as may be laid out and opened over such unincorporated townships in said county, in good repair, so that the same may be safe and convenient for travelers, horses, wagons, and other vehicles.

Co. commissioners may make assessment upon unincorporated places, for repair of county roads.

SECT. 8. Said county commissioners shall make said assessment on or before the fifteenth day of May in each year, and shall publish a notice of the whole amount so assessed, specifying the amount assessed on such township or part of township, and the road on which such assessment is to be expended, in some newspaper published in such county, if any there be, and in the newspaper published by the printer to the state, as soon as may be after such assessment shall have been made. And it shall be the duty of the county commissioners and they are hereby authorized to appoint suitable agents to expend in labor and materials said assessment or assessments in such proportions on the tract or tracts, specified in the notice aforesaid, and in such manner as shall best effect the purposes of this act; and on failure of payment of such sum or sums, as shall have been assessed on said lands, the county treasurers in the several counties shall cause an attested copy of said assessment to be published in said paper or papers, three months before the time of sale, together with a notice that so much of said lands will be sold at public sale to the highest bidder, at such time as they shall designate, as will satisfy said assessments and incidental charges; *provided, however,* that any sale made as aforesaid shall be subject to any lien the state may have for taxes on the same.

Notice of such assessment to be advertised.

Agents for expending such assessments.

Co. treasurer authorized to sell such lands on failure to pay the sums assessed.

—subject to lien of the state.

SECT. 9. The owners of lands sold in pursuance of the foregoing section, or their lawful agents, shall have the right to

Right of redemption.

CHAP. 134.

redeem said lands by paying to the purchasers thereof the sums for which said lands were sold, together with twenty per centum interest on said sums from the time of sale, provided that such payment shall be made within two years from the time of said sale.

When to take effect.

SECT. 10. All taxes assessed the present year shall be collected according to the provisions of this act, without reference to the month in which said assessment was made.

SECT. 11. 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.

[Approved August 14, 1849.]

Chapter 134.

An act to exempt certain property from attachment.

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

Articles exempted.

One barrel of flour and ten dollars worth of lumber, wood or bark, the property of any debtor, shall be exempt from attachment and execution.

[Approved August 14, 1849.]

Chapter 135.

An act to exempt homesteads from attachment and levy or sale on execution.

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

Real estate exempted.

SECT. 1. The real estate of any citizen residing within this state, and any interest he may have therein, or the dwelling house of any such citizen, though standing on land not his own, shall be exempt from attachment and levy or sale on execution to the value of five hundred dollars on any debt contracted by him, after the passage of this act.

Attachment valid on the excess over and above \$500.

SECT. 2. If any real estate or any interest therein, or any dwelling house held as aforesaid, shall be attached or seized on execution to be sold or levied upon, and the value thereof shall exceed five hundred dollars, the attachment, seizin, sale and