

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

THIRTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE,

1857.

Published by the Secretary of State, agreeably to Resolves of June 23, 1820, February 26, 1840,
and March 16, 1842.

AUGUSTA:
STEVENS & BLAINE, PRINTERS TO THE STATE.
1857.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1857.

summoned and held to answer to an action brought or pending, to enforce the said lien.

CHAP. 48.

SECT. 3. Any person interested may discharge all liens created by this act, by the tender of a sum sufficient to pay what is justly due.

Liens, how discharged.

[Approved April 14, 1857.]

Chapter 48.

An act increasing the fees of witnesses.

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

Witnesses shall in all cases receive for fees six cents for each mile's travel, going out and returning home, and in the supreme judicial court one dollar and twenty-five cents for each day's attendance.

Witness fees.

[Approved April 14, 1857.]

Chapter 49.

An act regulating the sale and redemption of lands taxed to non-resident owners, and of other lands sold for taxes.

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

SECT. 1. At the expiration of nine months, and not exceeding twelve months from the date of the commitment of his bills, the collector shall make an accurate copy of so much thereof as relates to the taxes assessed on the real estate of non-resident owners, whether described as such in his bills by name, or as owners unknown, which remain unpaid at that date, and certify thereon that such taxes so remain unpaid, and deliver it to the treasurer of his town. The treasurer shall forthwith record the list and certificate in a book kept by him for that purpose; said record shall be sufficient evidence of the facts therein stated. The list so returned, adding thereto the number and range of the lots, rights and divisions, the valuation or other short description taken from the inventory, together with the valuation therein, which will serve to identify the estate, he shall cause to be published in the state paper, three weeks successively, within three months after the date of the collec-

List of taxes unpaid, collector to deliver to treasurer.

—treasurer to record, &c.
Record, evidence of facts stated.
List, &c., to be published in state paper.

CHAP. 49.

Name of town to be stated.

—description of, if changed.

Notice by treasurer.

—substance of.

Treasurer to offer for sale estate taxed.

Costs of advertising, how ascertained and charged.

A fractional part of estate may be sold.

Deed to purchaser, when and how executed.

—to be filed in treasurer's office.

—record of.

—how canceled.

Deed, delivery of, &c.

Treasurer to make a record of his doings within four days after sale.

tor's return, and he shall, in the advertisement so published, state the name of the town, and if it has been changed, for the whole or a part of the territory, by the legislature, within three years, the present and former name shall both be stated, and give notice that if the taxes, interest and charges are not paid within eighteen months from the date of the commitment, so much of the estate as will be sufficient to pay the amount due therefor, with interest and charges, will be sold without further notice, at public' auction, at a place, and at a day and hour therein named, after the expiration of the eighteen months, and not exceeding twenty months from the date of the commitment. The date of the commitment, the name of the collector, and the date of his return, shall be stated in the advertisement.

SECT. 2. At the time and place appointed for the sale, the treasurer shall offer for sale so much of the estate taxed, as shall be required to pay the tax, with interest, at the rate of twenty-five per cent., per annum, commencing at the expiration of twelve months from the date of the commitment, and the costs of advertising, ascertained by adding to the sum paid the printer, fifty per cent. thereof, and dividing the aggregate by the number of taxes advertised, the amount so obtained to be charged to each. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part, shall be the purchaser. The treasurer shall, upon payment of the sum due, by the bidder, by his deed, under his hand and seal of office, duly executed and acknowledged, in the name of the town, convey to the purchaser the estate so sold. He shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of one year from the day of sale, in case the owner shall not within that time redeem his estate from the sale, by the payment of the taxes, interest and costs, as is above provided, with sixty-seven cents for the deed and certificate of acknowledgment. If the deed is recorded within three months after the day of sale, no intervening attachment or conveyance shall affect the title. If so paid, he shall give the owner a certificate thereof, and cancel the deed, and pay over to the grantee, on demand, the amount so received for him. If not so paid, he shall deliver to the grantee his deed, on payment of the fees as aforesaid, for the deed and acknowledgment.

Within four days after the sale he shall make a record of his doings in his book, mentioned in the first section, in advertising, and subsequent proceedings, and selling and conveying the estates so returned.

For his fidelity in discharging his duties, required by this act, the town shall be responsible, and shall have a remedy in case of default on his bond.

Town responsible for default of treasurer.

He may, if necessary to complete the sales, adjourn the auction from day to day.

Adjournment of sale.

SECT. 3. The person interested in the estate, by purchase at the sale, may pay any tax assessed, on the same estate, previously or subsequently to that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest, at the same rate as on the other sums. After the deed is so delivered, the owner shall have six months within which to redeem his estate, by paying to the purchaser the sums by him so paid, with interest, at the rate of twenty-five per cent. per annum.

Purchaser may pay all taxes on estate.

Amount to be paid by the owner redeeming.

Redemption after delivery of deed to purchaser.

SECT. 4. In any trial involving the validity of any such sale, it shall be sufficient for the party claiming under it, to produce the treasurer's deed, duly executed and recorded, the assessments signed by the assessors, their warrants to the collector, and to show that the taxes were advertised according to law; but no person shall be entitled to commence, maintain or defend any action, or suit in law or equity, on any ground, involving the validity of any such sale, until the amount of all taxes, charges and interest, as aforesaid, shall have been paid or tendered, by the party contesting the validity of the sale, or by some person under whom he claims.

Validity of sale, how established.

—provision for contesting.

SECT. 5. Any owner of the real estate so taxed, having paid the taxes, charges and interest, as aforesaid, may at any time within one year after making such payment, commence a suit against the town, to recover the amount paid; and if, on trial, it appears that any requirement of the law has not been complied with, in raising the money, assessing the tax, or in the subsequent proceedings, for the collection thereof, he shall have judgment for the amount so paid, and interest, at the rate of twenty-five per cent. per annum; or if a part only, of the tax so assessed, is liable to the objection, then for so much of the sum paid as will amount to such part, and the interest and charges to the same appertaining. If not commenced within the year, the claim shall be forever barred. The suit may be in the supreme judicial court, and the plaintiff recovering judgment therein, shall have full costs, although the amount of damages be less than twenty dollars.

Owner may bring an action against the town for taxes, charges, &c., paid by him, within a year after payment.

Claim barred after one year. Suit may be in supreme judicial court.

Costs, &c.

SECT. 6. The municipal officers of the town may employ one of their own number, or some other person, to attend the sale of any

Estate to be sold for taxes may be bid off for the town.

CHAP. 49.

real estate to be sold for taxes, in which their town is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

—sold for state, county or town taxes, how redeemed.

SECT. 7. In all cases where real estate has been sold for state, county or town taxes, the owner may pay the sums necessary to redeem the same, within the time allowed by law, into the treasury of the state, county or town, to which the tax is to be paid, and such payment seasonably made shall redeem the estate. It shall be the duty of the treasurer to pay the amount so received by him to the person entitled, according to the records and documents in his office, to receive the same. The provisions of this section shall apply to sales made before as well as after the passing of this act.

Treasurer to pay over to the person entitled, the amount received.

Provisions, how applied.

SECT. 8. Having made the copy required, the collector shall make his certificate to the treasurer in substance as follows :

Form of collector's certificate.

“To A. B., treasurer of the town of ——. I certify that the foregoing is an accurate copy of so much of the bills committed to me as collector of said town, as relates to the taxes assessed on the real estate of non-resident owners in said town for the year 185—, that remain unpaid at this date, that the bills were committed to me on the — day of — 185—, and that the said taxes are returned by me as unpaid. (Name of town.) (Date.)

A. B., collector of taxes of the town of — for the year 185—.”

If the taxes are committed to a constable, the certificate must conform thereto. The treasurer's advertisement shall be in substance as follows :

Form of treasurer's advertisement.

“Non-resident taxes in the town of —, in the county of —, for the year 185—.

N. B. The name of the town was formerly —, (to be stated in case of change of name, as mentioned in the first section.) The following list of taxes on real estate of non-resident owners in the town of —, for the year 185—, in bills committed to A. B., collector (or constable) of said town, on the — day of —, 185—, has been returned by him to me as remaining unpaid on the — day of —, 185—, by his certificate of that date, and now remain unpaid; and notice is hereby given, that if the said taxes and interest and charges are not paid into the treasury of the said town, within eighteen months from the date of the commitment of the said bills, so much of the real estate taxed as will be sufficient to pay the amount due therefor, including interest and charges, will without further notice be sold at public auction, at —, in said town, on the — day of —, 185—, at — o'clock. N. B. Here follows the list, it being the same made by the collector to

the treasurer; the short description taken from the inventory should be inserted in an additional column.

C. D., Treasurer of the town of —.

The treasurer's return shall be in substance as follows :

Pursuant to the provisions of law, I caused the taxes assessed on the real estate of non-resident owners in the town of —, for the year 185—, returned to me by A. B., collector, and certified by him to be unpaid, under date of —, 185—, to be advertised in the — —, the state paper, three weeks successively, to wit: on the — day of —, 185—, and afterwards on the — day of —, 185—, at —, in said —, being the day and place of sale, at — of the clock, —, being the hour of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedule following is set forth each parcel of the estate so offered for sale, the amount of the taxes, interest and charges, for which it was sold, the quantity sold, and the name of the purchaser, and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in my office, to be disposed of as the law requires.

—of treasurer's return.

Schedule No. 1.

Name of owner.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this — day of —, 185—.

C. D., treasurer of the town of —.

The above return of the treasurer being made in his book, mentioned in the first section, shall be *prima facie* evidence of the facts therein stated.

Return shall be *prima facie* evidence of the facts stated therein.

SECT. 9. Section seventy-eight of chapter fourteen of the revised statutes, and section one to nine inclusive, and section nineteen of chapter one hundred and twenty-three of the public laws of eighteen hundred and forty-four, and chapter one hundred and seventy-two of the public laws of eighteen hundred and fifty, and all acts and parts of acts inconsistent with the provisions of this act, are hereby repealed, except that they shall remain in force for all purposes required to complete the collection of taxes heretofore assessed.

Inconsistent provisions repealed.

SECT. 10. This act shall take effect from and after its approval by the governor.