

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

PASSED BY THE

FORTY-FIRST LEGISLATURE

OF THE

STATE OF MAINE.

1862.

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

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1862.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1862.

—when neither party is party to the deed, &c.

proof of their execution, where neither the party offering such office copy, nor the party opposing, is a party to the deed, or claims as heir, or justifies as servant of the grantee or his heirs.

SECT. 2. This act shall take effect from and after its approval by the governor.

[Approved March 17, 1862.]

Chapter 113.

An act providing for the assessment of taxes upon certain towns and plantations.

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

SECT. 1. The county commissioners of the several counties containing unincorporated townships, shall in March, in the year of our Lord one thousand eight hundred and sixty-two, determine from the census of eighteen hundred and sixty, what townships had at that time, not less than two hundred and fifty inhabitants, and make a suitable description and designation thereof, and return them to the secretary of state to be by him recorded.

County commissioners to determine what townships have not less than 250 inhabitants.
—to make return to secretary of state.

SECT. 2. The county commissioners, of counties described in the preceding section, shall in March in the year of our Lord one thousand eight hundred and sixty-two, and at the expiration of every subsequent period of five years, determine from the United States census when it shall have been taken the preceding year, and by actual enumeration when such census has not been so taken, what townships have not less than two hundred and fifty inhabitants, and thereupon a description and designation thereof shall be made, returned and recorded, as provided in the preceding section.

—to take census every five years.

Return thereof to be made and recorded.

SECT. 3. Immediately after making the return required in the preceding sections, said county commissioners shall cause such plantations to be organized in the manner prescribed in section seventy-five of chapter six of the revised statutes, and thereupon all the general laws of this state applicable to organized plantations shall be in force, and apply to the plantations to which this act relates.

Townships to be organized as plantations.

SECT. 4. The assessors who shall be first chosen in such plantations, shall immediately take an inventory of the polls, and valuation of the property therein, as inventories and valuations are taken in towns, and return them on or before the fifteenth day of May following their election to the county commissioners of their county, who shall have power to examine and correct the same in such a manner as shall make said valuation conform to the last state val-

Valuation, assessors to take and return to county commissioners.

—to be examined and corrected.

CHAP. 113.

—and returned
to state
treasurer.

Assessors of
new towns not
included, &c.

Time fixed for
return.

Valuation to be
examined,
corrected and
returned to
state treasurer.

Proceedings in
case of neglect.

Assessors to be
appointed.

—how paid.

Acts, inconsis-
tent, repealed.

nation, and return a copy of such corrected valuation to the state treasurer, and thereupon their ratable proportion according to such valuation, of all state and county taxes, shall be assessed on such plantations in the same manner as on towns.

SECT. 5. The assessors of all incorporated towns not included in the last state valuation, and of all towns which may hereafter be incorporated, are required to return to the county commissioners of their county, the original valuation first taken in their respective towns, said valuation in all towns incorporated prior to the passage of this act to be returned on or before the fifteenth of May, in the year of our Lord one thousand eight hundred and sixty-two; and in all towns hereafter incorporated, said valuation to be returned on or before the fifteenth day of May next following their incorporation, said valuation to be examined, corrected and a copy thereof returned to the state treasurer, and to become the basis of state and county taxes in the same manner as the valuations of plantations as provided in the fourth section of this act.

SECT. 6. If the assessors of any town or plantation neglect to make and return such valuation within the time specified, the county commissioners shall appoint three suitable persons of the county to be assessors therein, who shall be sworn and make and return the inventory and valuation required within the time fixed by said commissioners; and such valuation shall be examined, corrected, and a copy thereof returned to the state treasurer, and become the basis of the assessment of state and county taxes in the same manner as if the valuation had been taken by assessors chosen by said town or plantation.

SECT. 7. The assessors appointed under the provisions of the preceding section, shall be paid from the county treasury a reasonable compensation for their services, to be determined by the county commissioners, and any sum so paid shall be added to the county tax apportioned to said town or plantation, and shall be collected and paid into the treasury in the same manner as county taxes are.

SECT. 8. Sections thirty-three to thirty-nine inclusive, of chapter three of the revised statutes, and all acts and parts of acts inconsistent with this act are hereby repealed.

SECT. 9. This act shall take effect on its approval by the governor.

[Approved March 17, 1862.]