

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

OF THE

## SIXTY-SEVENTH LEGISLATURE

OF THE

## STATE OF MAINE

1895.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
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PUBLIC LAWS  
OF THE  
STATE OF MAINE.

1895.

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**Chapter 65.**

An Act in relation to State Taxes on Organized Plantations taxed by the State as Wild Lands.

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

SECT. 1. Warrants for state taxes on organized plantations taxed by the state as wild lands, shall be sent by the state treasurer to the county commissioners of the county in which such plantations are.

Warrants for state taxes shall be sent to co. commissioners.

SECT. 2. The county commissioners shall add the amount thereof to their assessment for county taxes and assess the same on the real and personal property in such plantation to the property owner, or person in possession, in accordance with their valuation thereof, stating the amount of such state tax on each owner in a separate column.

Shall add amount to assessment for county taxes, and assess same on property of owner.

SECT. 3. They shall commit the same with a warrant in the usual form to some inhabitant of the plantation, or in their discretion to any other person, appointing him collector and directing him to collect and transmit the same to the county treasurer by July first, next after the date of commitment. The county treasurer shall forthwith transmit the same to the state treasurer.

Shall appoint collector, and commit taxes for collection.

SECT. 4. Such collector shall give bond to the county treasurer in such sum and with such sureties as the commissioners require, and the commissioners shall agree with him as to his compensation, which shall be paid by the county.

Collector shall give bond.

SECT. 5. He shall settle with the commissioners by the first day of December in each year, and return to them his collection list, showing the amounts received or unpaid on each tax in his list. On all such taxes then unpaid, interest shall be added from the first day of July preceding at twenty per cent until paid. The clerk of courts shall record in a book kept for that purpose such returned collector's list with the collector's return thereon showing the amounts received or unpaid on each tax in the list, which record shall be evidence of the facts therein stated.

Collector shall make return by first day of December.

—clerk of courts shall keep account of amounts received and unpaid.

SECT. 6. Such state and county taxes are a lien on the property assessed from the date of their assessment by the commissioners, to be enforced by suit, as hereinafter provided, brought at any time within one year from the time when such collection lists are returned to said commissioners.

Taxes shall be lien on property.

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Action of debt may be brought for collection.

—how writ shall run.

—proceedings.

SECT. 7. The commissioners may order the county attorney to bring an action of debt in the supreme judicial court in the county where the land lies, in the name of the county, to collect such unpaid taxes with interest. The writ shall run against the person to whom the property was assessed and all persons unknown who have any interest therein. The county attorney shall file notice of lis pendens as provided by law in the proper registry of deeds and shall enter the writ in court. The court shall order notice to the defendants named therein and to all persons unknown, and in addition to the usual judgment against defendants, shall also render judgment in rem against the property assessed, to be enforced by sale on execution. When the officer sells real estate on such execution he shall sell the least undivided fractional part thereof, that any person bidding will take and pay the amount due on the execution with all necessary charges for sale, and he shall deed to the purchaser such part so sold to him subject to redemption according to law, and the deed shall be construed to convey a right of entry and seizin in such part, in common and undivided, of the property assessed.

When real estate is sold, deed shall be deposited with county treasurer.

—how property may be redeemed.

SECT. 8. When real estate is sold under this act, the deed shall be deposited with the county treasurer; and any person having an interest therein may redeem by paying the amount due thereon with interest at twenty per cent, within one year from the time of sale; whereupon the county treasurer shall cancel the deed. If not redeemed at the expiration of the year, the county treasurer shall deliver the deed to the purchaser. The lien of the tax expires within fifteen months from the time of sale unless the deed is recorded within that time.

Secs. 36, 37, 38, 99, 101, ch. 6, R. S., applicable.

Secs. 72 and 77 shall not apply.

SECT. 9. So far as applicable, sections thirty-six, thirty-seven, thirty-eight, ninety-nine and one hundred and one, of chapter six of the revised statutes, with the amendments thereto, apply to proceedings under this act. Sections seventy-two and seventy-seven of said chapter six shall not apply to taxes assessed under this act.

SECT. 10. This act shall take effect when approved.