

MAINE STATE LEGISLATURE

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REPORT
OF
THE COMMISSIONER
ON THE
REVISION AND CONSOLIDATION
OF THE
PUBLIC LAWS
OF THE
STATE OF MAINE,
UNDER
Resolve of March 21, 1901.

AUGUSTA
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1902

FIFTH REVISION OF THE PUBLIC LAWS.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THREE.

AN ACT

TO REVISE AND CONSOLIDATE THE PUBLIC LAWS OF
THE STATE.

BE IT ENACTED BY THE SENATE AND HOUSE OF REPRESENTATIVES IN LEGISLATURE ASSEMBLED, in the manner stated under the several titles and chapters as follows, not including marginal and other notes, or references:

TITLE ONE.

The State: its sovereignty, divisions, domain, revenue; parts of its civil and military administrations.

- CHAP. I. Divisions of the State. Constitutional amendments. Statutes. Rules of construction. Standard time.
2. Sovereignty and Jurisdiction. Lands taken and ceded for military purposes. U. S. coast survey. Expenditure of appropriations. Sinking fund. Seat of government. Organization of the legislature. Notice of petitions for legislation. Tenure of office and qualification of officers. Secretary of State. Treasurer of State, and State bonds. State library. Distribution of public documents. Public printer. Public binder.
 3. Towns, their meetings, officers, powers, and duties.
 4. Elections.
 5. Public lands, their sale and settlement. Land agent. Location and care of lots for public uses. Forest commissioner, and preservation of forests.
 6. Assessment and collection of taxes.
 7. Registry of deeds.
 8. County treasurers.
 9. Indian tribes.
 10. The militia.

CHAPTER 1.

Divisions into counties, towns and plantations.
R. S., c. 1, § 1.
72 Me., 432.

When constitutional amendments take effect,
R. S., c. 1, § 2.

Proclamation and publication thereof.
R. S., c. 1, § 3.

Secretary to give notice of approval of public acts.
R. S., c. 1, § 4.
See c. 2, § 51.
81 Me., 546.
Acts become effective in thirty days after recess.
R. S., c. 1, § 5.
21 Me. 60.
30 Me., 489.

DIVISIONS OF THE STATE. CONSTITUTIONAL AMENDMENTS. STATUTES.
RULES OF CONSTRUCTION. STANDARD TIME.

SECTION I. The State is divided into counties, districts, towns, and plantations.

SEC. 2. Unless otherwise provided in the resolve submitting it, every constitutional amendment shall take effect and become part of the constitution, on the first Wednesday of January following its adoption by the people.

SEC. 3. Within thirty days after it appears that a constitutional amendment has been adopted, the governor shall make proclamation thereof, and the secretary of state shall forthwith cause such proclamation to be published in the state paper, and it shall also be prefixed to the next volume of acts and resolves.

SEC. 4. When a public act is approved by the governor, the secretary of state shall give written notice thereof to the presiding officers of the senate and house, describing it by its title, and the date of its approval, which shall be entered on the journal of each house.

SEC. 5. A statute becomes effective in thirty days after the recess of the legislature passing it, unless a different time is named therein. The repeal of an act or resolve passed after March four, eighteen hundred and seventy, does not revive any statute in force before the act or resolve took effect. The repeal of an act does not affect any punishment, penalty or forfeiture incurred before the repeal takes effect, or any suit, or proceeding pending at the time of the repeal, for an offense committed or for recovery

of a penalty or forfeiture incurred under the act repealed. Actions pending at the time of the passage or repeal of an act, are not affected thereby. (a)

—construction of acts repealing other acts.

SEC. 6. The following rules shall be observed in the construction of statutes, unless such construction is inconsistent with the plain meaning of the enactment.

Rules of construction. R. S., c. 1, § 6.

I. Words and phrases shall be construed according to the common meaning of the language. Technical words and phrases, and such as have a peculiar meaning convey such technical or peculiar meaning. (b)

Meaning of words and technical phrases. Singular; plural; gender. 48 Me., 550. 72 Me., 428.

II. Words of the singular number may include the plural; and words of the plural number may include the singular. Words of the masculine gender may include the feminine.

III. Words giving authority to three or more persons authorize a majority to act, when the enactment does not otherwise determine. (c)

Majority may act.

IV. The words "annual meeting," applied to towns, mean the annual meeting required by law for choice of town officers.

Annual meeting. 62 Me., 517. Grantor and grantee.

V. The word "grantor" means the person who conveys a freehold estate or interest in land; and the word "grantee," the person to whom it is conveyed.

VI. The word "highway" may include a county bridge, county road or county way. (d)

Highway. See c. 18, § 83, c. 19, § 1. Inhabitant. 37 Me., 372.

VII. The word "inhabitant" means a person having an established residence in a place.

VIII. The words "insane person" may include an idiotic, non compos, lunatic, or distracted person; but in reference to idiotic or non compos persons this rule does not apply to chapter one hundred and forty-two.

Insane. 49 Me., 361. 53 Me., 207. 76 Me., 595. Issue. 95 Me., 277.

IX. The word "issue," applied to the descent of estates, includes all lawful lineal descendants of the ancestor.

X. The words "land or lands," and the words "real estate," include lands and all tenements and hereditaments connected therewith, and all rights thereto and interests therein. (e)

Lands and real estate. See c. 6, §§ 3, 127.

XI. The word "month" means a calendar month; and the word "year," a calendar year, unless otherwise expressed. The word "year," used for a date, means year of our Lord. (f)

Month. See c. 11, § 34, ¶ 1 —year.

XII. The word "oath" includes an affirmation, when affirmation is allowed.

Oath. 79 Me., 103.

XIII. The word "person" may include a body corporate. (g)

Person. See c. 6, § 127. Preceding and following. Seal. 33 Me., 427. 34 Me., 222. 36 Me., 368. 66 Me., 227.

XIV. By the words "preceding" or "following," used with reference to a section, is meant the section next preceding or following that in which it is used, when not otherwise expressed.

XV. When the seal of a court, magistrate, or public officer, is to be affixed to a paper, the word "seal" may mean an impression made on the paper for that purpose with or without wafer or wax.

Corporate seal. 1889, c. 163.

XVI. Whenever a corporate seal is used or required on any instrument, an impression made on the paper of such instrument by the seal of the corporation, without any adhesive substance, shall be deemed a valid seal.

United States.

XVII. The words "United States" include territories and the District of Columbia. The word "state," used with reference to any organized portion thereof, may mean a territory or said district.

—state.

(a) 21 Me., 60; 23 Me., 237; 30 Me., 489; 45 Me., 73, 514; 49 Me., 533; 52 Me., 158; 61 Me., 24; 63 Me., 29, 30; 64 Me., 134, 435; 65 Me., 129; 68 Me., 396, 520, 527; 70 Me., 278; 71 Me., 404; 73 Me., 212; 75 Me., 444; 84 Me., 64; 88 Me., 227; 93 Me., 127; 95 Me., 315.

(b) 47 Me., 347; 49 Me., 525; 58 Me., 170, 328; 63 Me., 63; 64 Me., 129; 72 Me., 461; 75 Me., 116; 88 Me., 404.

(c) 39 Me., 223; 48 Me., 358-9, 406; 62 Me., 519; 63 Me., 265; 64 Me., 262; 77 Me., 129; 79 Me., 130.

(d) 18 Me., 412; 26 Me., 409; 34 Me., 12; 59 Me., 368, 452; 79 Me., 528.

(e) 69 Me., 347; 78 Me., 97; 85 Me., 331; 86 Me., 77, 131.

(f) 47 Me., 393; 64 Me., 332.

(g) 70 Me., 181; 95 Me., 448.

Town.
See c. 18, § 104.

Writing;
—signature.
56 Me., 392.
68 Me., 387, 587.

Will.

Sworn, duly
sworn, sworn
according to
law.

Agents' acts.

Disinterested,
or indifferent.

Municipal
officers.
State paper.
(Resolve of
1857, c. 1.
See c. 79, § 7.)

Abstracts and
notes.

Acts of incor-
poration.
1893, c. 226.
24 Me., 143.
69 Me., 317.
83 Me., 445.
93 Me., 127.

Organization
of corporations.
1897, c. 302.
See c. 49, §§ 129,
145; c. 51, §§ 7,
191.

Affirmations.
R. S., c. 1, § 7.
78 Me., 488.
79 Me., 103.
Eastern stand-
ard time
established.
1887, c. 29.

XXVIII. The word "town" includes cities and plantations, unless otherwise expressed or implied. (a)

XIX. The words "in writing" and "written" include printing and other modes of making legible words. When the signature of a person is required, he must write it or make his mark.

XX. The word "will" includes a codicil.

XXI. The words "sworn," "duly sworn," or "sworn according to law," used in a statute, record, or certificate of administration of an oath, refer to the oath required by the constitution or laws in the case specified, and include every necessary subscription to such oath. (b)

XXII. When an act that may be lawfully done by an agent, is done by one authorized to do it, his principal may be regarded as having done it. (c)

XXIII. When a person is required to be disinterested or indifferent in a matter in which others are interested, a relationship by consanguinity or affinity within the sixth degree according to the civil law, or within the degree of second cousins inclusive, except by written consent of the parties, will disqualify. (d)

XXIV. The term "municipal officers" includes the mayor and aldermen of cities, the selectmen of towns, and the assessors of plantations. (e)

XXV. The words "state paper" mean the newspaper designated by the legislature, in which public acts, resolves, advertisements, and notices are required to be published.

XXVI. Abstracts of titles and chapters, and marginal and other notes are not legal provisions.

XXVII. Acts of incorporation shall be regarded in legal proceedings as public acts, and be in force on the date of their approval. All acts of incorporation granted since January one, eighteen hundred and ninety-three, become null and void in two years from the day when the same take effect, unless such corporations shall have organized and commenced actual business under their charters.

XXVIII. The organization of any corporation under any general law of the state becomes null and void within two years from the day when its certificate of incorporation has been filed in the office of the secretary of state, unless such corporation shall have commenced actual business under its organization.

SEC. 7. When a person required to be sworn, is conscientiously scrupulous of taking an oath, he may affirm.

SEC. 8. All courts, and all state, county and town officers and their employes, in the transaction of their official business, and all contracts, unless it is otherwise provided therein, and all proceedings in law and equity, shall be governed by the eastern division of standard time.

(a) 56 Me., 31; 66 Me., 155; 71 Me., 142; 77 Me., 422; 82 Me., 194.

(b) 30 Me., 326; 41 Me., 226; 42 Me., 376; 58 Me., 532; 84 Me., 378.

(c) 48 Me., 554; 59 Me., 175; 68 Me., 92, 387; 95 Me., 554.

(d) 29 Me., 542; 30 Me., 156; 32 Me., 311; 47 Me., 476, 594; 52 Me., 501; 59 Me., 264; 66 Me., 352; 68 Me., 219; 73 Me., 58; 79 Me., 33; 84 Me., 305; 86 Me., 185.

(e) See c. 27, § 67; 56 Me., 31; 71 Me., 142; 74 Me., 369; 78 Me., 106.

Note. Definitions under Australian ballot law, c. 4, § 50; under collateral inheritance tax law, c. 6, § 127; under law relating to inland fisheries and game, c. 30, §§ 8, 13, 18, and 38; under insolvent law, c. 70, § 13; under laws relating to cruelty to animals, c. 123, § 56.

Definition of words "benevolent and charitable corporations" under tax law, c. 6, § 6, ¶ II; of word "academy," c. 11, § 79; of words "way" and "team," c. 19, § 1; of intoxicating liquors, c. 27, § 41; of word "family" in pauper law, c. 24, § 9; of "public warehouseman," c. 31, § 8; of "itinerant vendors," c. 44, § 27; of "domestic" and "foreign" in insurance laws, c. 49, § 81; of "association" in insurance laws, c. 49, § 165; of "dwelling-house," c. 118, § 9; of "butter and cheese" under law relating to dairy products, c. 127, § 7; of words "felony" and "owner," c. 130, §§ 10, 11.

CHAPTER 2.

SOVEREIGNTY AND JURISDICTION. LANDS TAKEN AND CEDED FOR MILITARY PURPOSES. U. S. COAST SURVEY. EXPENDITURE OF APPROPRIATIONS. SINKING FUND. SEAT OF GOVERNMENT. ORGANIZATION OF THE LEGISLATURE. NOTICE OF PETITIONS FOR LEGISLATION. TENURE OF OFFICE AND QUALIFICATION OF OFFICERS. SECRETARY OF STATE. TREASURER OF STATE, AND STATE BONDS. STATE LIBRARY. DISTRIBUTION OF PUBLIC DOCUMENTS. PUBLIC PRINTER. PUBLIC BINDER.

SOVEREIGNTY AND JURISDICTION. LANDS TAKEN AND CEDED FOR MILITARY PURPOSES. U. S. COAST SURVEY.

SEC. 1. The jurisdiction and sovereignty of the State extend to all places within its boundaries, subject only to such rights of concurrent jurisdiction as are granted over places ceded by the State to the United States.

Sovereignty and Jurisdiction.
R. S., c. 2, § 1.
76 Me., 331.

SEC. 2. The state flag is hereby declared to be buff, charged with the emblem of the state, a pine tree proper, in the center, and the polar star, a mullet of five points, in blue in the upper corner; the star to be equidistant from the hoist and the upper border of the flag, the distance from the two borders to the center of the star being equal to about one-fourth of the hoist, this distance and the size of the star being proportionate to the size of the flag.

State flag established.
1901, c. 233.

SEC. 3. Civil, criminal and military processes, lawfully issued by an officer of the State, may be executed in places ceded to the United States, over which a concurrent jurisdiction has been reserved for such purpose.

State processes executed in places ceded.
R. S., c. 2, § 2.

SEC. 4. The governor, with the advice and consent of council, reserving such jurisdiction, may cede to the United States for purposes named in its constitution any territory not exceeding ten acres, but not including any highway; nor any public or private burying ground, dwelling-house or meeting-house, without consent of the owner.

Governor may cede to United States.
R. S., c. 2, § 3.

SEC. 5. If compensation for such land is not agreed upon, the estate may be taken for the intended purpose by payment of a fair compensation, to be ascertained and determined in the same manner as, and by proceedings similar to those provided for ascertaining damages in locating highways, in chapter eighteen.

Compensation to owner.
R. S., c. 2, § 4.

See c. 18, §§ 4-8.

SEC. 6. Whenever the public exigencies require it, the governor, with the advice and consent of council, may take, in the name of the State, by purchase and deed, or in the manner herein denoted, any lands, or rights of way, for the purpose of erecting, using or maintaining any fort, fortification, arsenal, military connection, way, railroad, light-house, beacon, or other aid to navigation, with all necessary rights, powers and privileges incident to their use, and may deliver possession and cede the jurisdiction thereof to the United States, on such terms as are deemed expedient.

Governor may purchase or take land for forts and other purposes.
R. S., c. 2, § 5.

—may cede the same to the United States.

SEC. 7. When the governor and council determine that a public exigency requires the taking of any land or rights as aforesaid, they shall cause the same to be surveyed, located, and so described that the same can be identified, and a plan thereof, with a copy of the order in council, shall be filed in the office of the secretary of state, and there recorded. The filing of said plan and copy shall vest the title to the land and rights aforesaid, in the State of Maine, or their grantees, to be held during the pleasure of the State, and if transferred to the United States, during the pleasure of the United States.

Shall cause land to be surveyed.
R. S., c. 2, § 6.

—plan, etc., to be filed and recorded in secretary's office.
—title, how vested.

SEC. 8. The owner of any land or rights, taken as aforesaid, shall have a just compensation therefor, to be determined as prescribed in section five, *provided*, that application is made within five years after the land is taken.

Compensation to owner.
R. S., c. 2, § 7.

Consent of legislature to the purchase by the U. S. of land within the state for public buildings.
R. S., c. 2, § 8.

—conveyances, where to be recorded.

Such property not to be taxed.
R. S., c. 2, § 9.
Sec c. 6, § 6, ¶ 1.
Proceedings for relinquishment to the U. S. of the title to land for the erection of light-houses, forts, &c., when the title cannot otherwise be obtained.
R. S., c. 2, § 10.

See c. 81, § 21.

Disposal of the purchase money.
R. S., c. 2, § 11.
Treasurer receiving the money to give a bond.
R. S., c. 2, § 12.

U. S. coast survey.
R. S., c. 2, § 13.

Compensation for use of land.
R. S., c. 2, § 14.

—co. com'rs may assess damages.

SEC. 9. In accordance with the constitution of the United States, article one, section eight, clause seventeen, and acts of congress in such cases provided, the consent of the legislature is given to the purchase by the government of the United States, or under its authority, of any tract of land, from any individuals or bodies politic or corporate, within the state, for the erection of light-houses and other needful public buildings; and deeds, and conveyances or title-papers for the same, shall be recorded upon the land records of the county in which the land so conveyed may lie; and in like manner may be recorded, a sufficient description, by metes and bounds, courses and distances, of any tracts and legal divisions, of any public land belonging to the United States, set apart by the general government for either of the purposes before mentioned, by an order, patent, or other official paper, so describing such land.

SEC. 10. Lands so selected, with the tenements and appurtenances for the purposes before mentioned, are exempt from taxation by the State.

SEC. 11. Whenever, upon application of an authorized agent of the United States, it is made to appear to any justice of the supreme judicial court, that the United States desires to purchase a tract of land and the right of way thereto, within the state, for the erection of a light-house, beacon light, range light, or light keeper's dwelling, forts, batteries or other public buildings, and that any owner is a minor, or is insane, or is from any cause incapable of making perfect title to said lands, or is unknown, or a non-resident, or from disagreement in price or any other cause, refuses to convey such land to the United States, said justice shall order notice of said application to be published in some newspaper in the county where such land lies, if any, otherwise in a paper in this state nearest to said land, once a week, for three months, which notice shall contain an accurate description of said land, with the names of the supposed owners, provable in the manner required for publications of notice in chapter eighty-one, and shall require all persons interested in said land on a day specified in said notice, to file their objections to the proposed purchase; and at the time so specified a justice of said court shall empanel a jury, in the manner provided for the trial of civil actions, to assess the value of said land at its fair market value, and all damages sustained by the owner of such land by reason of such appropriation; which amount when so assessed, with the entire costs of said proceedings, shall be paid into the treasury of said county, and thereupon the sheriff thereof, upon the production of the certificate of the treasurer that said amount has been paid, shall execute to the United States, and deliver to its agent a deed of said land, reciting the proceedings in said cause, which deed shall convey to the United States a good and absolute title to said land against all persons.

SEC. 12. The money so paid into such county treasury shall there remain until ordered to be paid out by a court of competent jurisdiction.

SEC. 13. The judge directing the money to be paid to a county treasurer, in accordance with the four preceding sections, shall require of such treasurer a bond in double the amount ordered to be paid to him, with two or more sufficient sureties, to be approved by said judge. Such bonds shall be payable to the people of the State of Maine, for the use of such persons, severally, as are entitled to said money, and shall be approved and filed with the clerk of said court before payment of the money to the treasurer.

SEC. 14. Persons employed under the government of the United States in the coast survey, may enter on any land in the state, and erect thereon such buildings and do such other acts, as the objects of the survey require.

SEC. 15. If satisfactory compensation is not made to the owner by the officers or agents of the United States under whose direction such lands are taken, he may make complaint to the county commissioners, who, after not less than fourteen days' notice to the parties of the time and place of hearing, shall view the premises, hear the parties, and assess the damages sustained by the taking of the land for said purposes, including the time

during which it will be required for such use, order them to be paid at such time as they direct, and award costs to the prevailing party.

SEC. 16. The commissioners shall file in the office of the clerk of the supreme judicial court a report of their doings, which shall be conclusive upon the parties, unless one of them, within thirty days after the next term of the court, files in court his petition for a new trial, which, after due notice to the opposite party, may, for due cause, be granted, to be had in said court.

SEC. 17. The person so entering upon land may tender to the party injured sufficient amends, and if the damages finally assessed do not exceed the tender, judgment shall be rendered against the owner for costs. Costs recovered by the prevailing party shall be taxed as in case of appeal from judgments of a trial justice.

SEC. 18. Whoever wilfully injures said buildings, works, or apparatus used therewith, forfeits not exceeding fifty dollars, to be recovered by indictment to the use of the prosecutor; and is also liable in a civil action for damages.

Their report to be filed with S. J. C. R. S., c. 2, § 15.

—appeal allowed.

Tender of amends. R. S., c. 2, § 16.

—costs, how taxed.

Injury to works. —liability for damages. R. S., c. 2, § 17.

EXPENDITURE OF APPROPRIATIONS. ACCOUNTS AGAINST THE STATE.

SEC. 19. Money appropriated for the various branches of expenditure in the public service, shall be applied solely to the object for which the appropriation is made.

Application of public money. R. S., c. 2, § 18.

SEC. 20. No head of any department shall hereafter employ counsel or witnesses, at the expense of the state, to appear before any committee of the legislature, without the consent of the legislature.

Heads of departments not to employ counsel. 1899, c. 114. No agent or officer of state shall exceed appropriations. R. S., c. 2, § 19. 1885 c. 347.

SEC. 21. No agent or officer of the state, or of any department thereof, whose duty it is to expend money under an appropriation by the legislature, and who exceeds in his expenditure said appropriation, shall have any claim for reimbursement. Any such agent or officer who shall violate the provisions of this section shall upon conviction be fined a sum equal to such excess of appropriation by him expended, and imprisoned in the discretion of the court. All prosecutions under this section shall be by indictment and the fine inure to the state.

—penalty.

SEC. 22. All claims against the State, including those of the state prison, state reform school, insane hospitals, and land department shall be presented to and audited by the governor and council, and shall then be registered by the secretary of state in suitable books, wherein also shall be entered against said claims all payments made thereon; and the accounts of the officers of all public institutions except where otherwise specially provided for, shall be audited by the governor and council.

Accounts against state, public institutions, audited by governor and council, and registered. R. S., c. 2, § 20. 1887, c. 99. See c. 139, § 8.

SINKING FUND.

SEC. 23. *All sums re-imbursed by the United States in liquidation of claims for advances made by the State of Maine for the outfit, equipment and other necessities furnished to troops raised in the state for the service of the United States in the year eighteen hundred and sixty-one, are pledged and set apart for the principal of the war loan negotiated under the resolve approved April twenty-five, eighteen hundred and sixty-one; and the same, together with all interest accruing thereon, shall be held for that specific purpose; and said fund shall be invested, registered and made available for the payment of said loan at its maturity, in the manner, and by the authority, prescribed in section sixty-one of this chapter, and shall be applied to the extinguishment of said war loan.**

Certain money, re-imbursed by U. S., to be applied toward payment of war loan of 1861. R. S., c. 2, § 21.

—manner of investment and payment.

SEC. 24. *There shall be raised by taxation at each session of the legislature, the interest on such sums as have been found due under the act of March seven, eighteen hundred and sixty-eight, providing for the equali-*

Interest on municipal war debt bonds to be raised by annual tax. R. S., c. 2, § 22. 1887, c. 43, § 6.

* See note to § 61.

zation of municipal war debts and limited assumption and re-imbursement thereof by the State.

SEAT OF GOVERNMENT AND SUPERINTENDENT OF PUBLIC BUILDINGS.

Capital.
R. S., c. 2, § 23.

Superintendent
of public build-
ings, appoint-
ment of.

—duties.
R. S., c. 2, § 24.

SEC. 25. The city of Augusta shall be the seat of government, until otherwise provided by the legislature.

SEC. 26. The governor, with the advice and consent of council, shall appoint a superintendent of public buildings, who shall take charge of the same and all the furniture and other property connected therewith; preserve the same from injury, at all proper times open and ventilate the several apartments, and constantly keep every part thereof properly swept and cleansed; take charge of the geological department or cabinet of minerals, preserve the same from injury and in proper condition for exhibition, and at all suitable hours personally attend visitors, free of expense, take care of the public grounds, fences, forest trees, and all other property not before enumerated, pertaining to the public buildings; and under the direction of the governor and council, superintend and cause all necessary repairs to be made upon the public buildings and furniture thereof, upon the fences and walks of the public grounds, set out suitable ornamental and forest trees, and protect the same from injury or decay; and make all purchases of furniture, lights, wood, and everything necessary for the use and convenience of all the apartments of the state house, strict economy being required in all contracts for repairs and purchases; and no contract shall be made upon the credit of himself or the State. He shall give bond to the State in the sum of two thousand dollars, for the preservation of said property and the faithful discharge of his trust. The governor and council may also require him to perform any other duties that the public interest may require, without extra compensation.

ORGANIZATION OF THE LEGISLATURE.

Secretary of
state to fur-
nish secretary
of senate and
clerk of house
with certified
rolls of
members elect.
R. S., c. 2, § 25.

Duty of secre-
tary of senate
at organiza-
tion.
R. S., c. 2, § 26.

Duty of clerk
of house at
organization.
R. S., c. 2, § 27.
70 Me., 589, 590.

In the absence
of secretary or
clerk, assist-
ants to act.
R. S., c. 2, § 28.
When secretary
of senate
shall amend
record.
R. S., c. 2, § 29.

SEC. 27. The secretary of state shall, on or before the day preceding the meeting of the legislature, furnish to the secretary of the preceding senate, a certified roll, under the seal of the State, of the names and residences of senators elect, according to the report of the governor and council, and to the clerk of the preceding house of representatives a certified roll, under the seal of the State, of the names and residences of the representatives elect according to the report of the governor and council, and shall report the vacancies, if any exist.

SEC. 28. The secretary of the preceding senate, at the time and place appointed for the meeting of the legislature, shall call the senators elect, present, to order, and from the certified roll furnished him as aforesaid, call their names, and if a quorum respond, he shall preside until they are qualified and a president is elected; if no quorum appear he shall preside, and the senators elect, present, shall adjourn from day to day, but shall transact no business, except to go into conventions to fill vacancies, until a quorum appear and are qualified and a president is elected.

SEC. 29. The clerk of the preceding house of representatives in like manner shall call the representatives elect to order and preside until they are qualified and elect a speaker; if no quorum appear he shall preside, and the representatives elect, present, shall adjourn from day to day, until a quorum appear and are qualified, and a speaker is elected.

SEC. 30. In case of vacancy in the office of such secretary or clerk, or absence or inability of either to perform the duties aforesaid, they shall be performed by the assistants.

SEC. 31. The secretary or assistant secretary of any senate shall amend, according to the fact, the journal of said senate, whenever empowered or required by authority of the same, or of any subsequent senate.

SEC. 32. The clerk or assistant clerk of any house of representatives shall amend, according to the fact, the journal of said house, whenever empowered or required by authority of the same, or of any subsequent house.

When clerk of house shall amend record.
R. S., c. 2, § 30.

NOTICE OF PETITIONS FOR LEGISLATION.

SEC. 33. Notice of any petition for legislation affecting the rights of individuals or corporations, may be given by serving them with a true copy of the petition at least fourteen days before the commencement of the next session, or by publishing such copy three weeks successively in some newspaper printed in the counties in which such individuals reside, or such corporations are established; or if no newspaper is there published, then in the state paper, the last publication to be at least fourteen days before the session; and if further service is deemed necessary, or if notice is defective or insufficient, further notice may be ordered.

Notice of petitions affecting individuals or corporations, how given.
R. S., c. 2, § 31.
63 Me., 239.

—further notice.

SEC. 34. Notice of any petition affecting the rights or interests of any town or county may be given to such town by serving it with a true copy of the petition at least fourteen days before the session, and to such county, by publishing as prescribed in the preceding section.

Affecting town or county, how given.
R. S., c. 2, § 32.
63 Me., 239.

SEC. 35. Petitions mentioned in the two preceding sections without proof of notice as prescribed, shall be referred, with order of notice, to the next legislature.

If no notice, petition to be referred.
R. S., c. 2, § 33.
63 Me., 239.
Service, how proved.
R. S., c. 2, § 34.

SEC. 36. Service of notice of such petitions may be made by any sheriff, constable or coroner, and proved by his proper return or by written acknowledgment of the adverse party on the petition, or if notice is given by publication, then by the newspapers, or the affidavit of the printer.

SEC. 37. Whoever petitions the legislature, or whoever shall introduce any bill, or resolve for *private* and special legislation, regarding or in any manner pertaining to fish or game, shall first have given notice of their intention with full description of the territory or waters affected by such legislation, in some weekly publication nearest the locality so affected, for eight consecutive weeks, the last notice to be not less than one, nor more than three weeks before the assembling of the legislature of which such legislation is requested, and such notice shall be absolutely required before any such legislation shall be enacted. All laws hereafter enacted pertaining to fish or game which do not conform to the general laws of the state, shall for the purposes of this section be deemed *private* and special. Provided, however, that the provisions of this section shall not apply to any petition, act or resolve, either repealing or amendatory which has for its object the placing of the territory or waters in question under the general laws of the state.

Notice of petitions for special legislation pertaining to fish and game.
1893, c. 257.

Laws hereafter passed which do not conform to general law shall be deemed special.
—proviso.

TENURE OF OFFICES AND QUALIFICATIONS OF OFFICERS.

SEC. 38. All civil officers, appointed by the governor and council, whose tenure of office is not fixed by law or limited by the constitution, otherwise than during the pleasure of the governor and council, except ministers of the gospel appointed to solemnize marriages, and persons appointed to qualify civil officers, shall hold their respective offices for four years and no longer, unless re-appointed; subject to removal at any time within said term by the governor and council.

Tenure of office.
R. S., c. 2, § 87.
72 Me., 558, 564.

SEC. 39. The governor, with the advice and consent of council, may appoint, in each county, persons before whom the oaths, required by the constitution to qualify civil officers, may be taken and subscribed.

Qualifying officers, how appointed.
R. S., c. 2, § 88.
70 Me., 591-2.
Certain officers to take oath before the

SEC. 40. The justices of the supreme judicial court, attorney general, secretary, treasurer, adjutant general and quartermaster general, shall take and subscribe the oath or affirmation required by the constitution,

governor and council.
R. S., c. 2, § 89.
—others to take oath before magistrates.
70 Me., 591-2.

Officers may be required to give new bonds.

—if new bond is not given, office is deemed vacant.
R. S., c. 2, § 90.

before the governor and council, when in session, and in their recess, before any two members of the council; and every other person elected or appointed to any civil office, shall take and subscribe the oath before any one member of the council, or before any magistrate commissioned by the governor for that purpose, except when the constitution otherwise provides.

SEC. 41. The governor and council may require any officer, who by law gives bond to the State, to give a new bond when they consider it necessary; and when it is given, the obligors in the former bond are discharged from liability thereon for acts and defaults after the acceptance of the new one; and if such officer does not give a new and satisfactory bond within the time specified by the governor and council, his office becomes vacant, and shall be filled as provided by law.

SECRETARY OF STATE.

Secretary's office.
R. S., c. 2, § 35.
Resolve of June 9, 1820.

Vacancy, how filled.
R. S., c. 2, § 36.

Bond and condition.
R. S., c. 2, § 37.

Shall keep account of fees, and return to governor and council.
R. S., c. 2, § 38.
Stationery, how purchased.
R. S., c. 2, § 39.

—shall keep an account of all distributed.

—account to be examined by council.

Lists of justices of the peace, etc., to be furnished clerks of courts, and U. S. pension agents.
R. S., c. 2, § 40.
1885, c. 263.

SEC. 42. The secretary of state shall *take and subscribe the oath or affirmation prescribed by the constitution*, and keep his office at the seat of government; have the custody of the state seal, and preserve all records in such office, at the expense of the State.

SEC. 43. When a vacancy happens in the office of secretary during the recess of the legislature, the governor, with the advice and consent of council, shall appoint a suitable person to act as secretary of state, until one is elected by the legislature; and the person thus appointed shall take the oath required of the elected secretary; and have the same compensation, while he performs the duties of the appointment.

SEC. 44. The secretary, elected or appointed, shall give bond to the State, to be deposited in the office of the treasurer, in such sum as the governor and council direct, with sufficient sureties, with condition that he will faithfully appropriate according to law all moneys belonging to the State which come to his hands, and render, annually, a true account thereof to the governor and council.

SEC. 45. He shall keep an accurate account of all fees received by him in his office, and shall, annually, in December, make return thereof, under oath, to the governor and council, and pay the amount of such fees to the state treasurer. (a)

SEC. 46. All stationery required for the use of the several departments shall be purchased by the secretary of state, who shall carefully compare every lot received with the invoice, and ascertain that a full delivery of the amount charged is made; he shall also keep an accurate account of all that is distributed to the respective departments, and annually render an account of the amount purchased, distributed, and remaining on hand, stating the several articles separately, which accounts, with the original invoices, shall be examined and the stock on hand compared therewith, by the council, each December.

SEC. 47. The secretary of state shall on the first days of June and December, forward to the registers of probate courts, judges of municipal and police courts, clerks of United States courts and United States pension agents in the state, a list of all justices of the peace, justices of the peace and quorum, trial justices, and notaries public, whose commissions are then in force, and the evidence of whose qualifications has been filed in his office within the six months next preceding the time of forwarding such lists, which shall contain the name and residence of every such officer, the date of his commission, and the county or counties for which he is commissioned, and he shall send at the same time two copies of such lists to each of the clerks of the state courts.

(a) See c. 46, § 33; c. 51, § 178; c. 115, § 20.

SEC. 48. The clerks of the state courts shall make a memorandum on such lists of the fact and date of their reception, and either of such lists so attested, or the certificate of such clerk under the seal of his court, shall be legal but not conclusive evidence of the appointment and qualification of such officers, and at the expiration of each decade of years it shall be the duty of the clerk then in office to have one set of such lists received during the decade, bound in a substantial manner.

Clerks of courts shall make memorandum of reception.
—attested lists or certificates of clerks, evidence of appointment.
R. S., c. 2, § 41.
1885, c. 263.
Secretary to notify officers appointed, to pay duties.
R. S., c. 2, § 42.

SEC. 49. The secretary of state shall notify every person appointed to an office upon which a duty is to be paid, and on receipt of evidence of its payment, shall cause a commission to be immediately made, under direction of the governor, and delivered to such officer, or to any person appointed by him to receive it.

Secretary to prepare commissions.
R. S., c. 2, § 43.
—to record qualifications.
—report duties received.
(obsolete.)
—engross bills.

SEC. 50. He shall prepare and present to the governor and council under the seal of the State, in order that the same may receive the signature of the governor, a commission for every person appointed or elected to any office for which a commission is required; enter in a suitable book the time when and the person by whom any commission is taken from his office, and the time when any certificate of the qualification of any officer is filed therein; and, annually, on the first day of January, certify to the treasurer of state the amount paid to the several county treasurers for duties on commissions by him delivered during the year preceding. He shall cause all bills passed by the legislature to be engrossed, under his special direction, for the use thereof.

Public laws to be printed in newspapers.
R. S., c. 2, § 44.
1891, c. 106, § 2.
1893, c. 239.
1899, c. 41.

SEC. 51. He shall cause the public laws passed at each session to be printed within thirty days after the close thereof on extra sheets, on good paper, in good, clear nonpareil type, by the publishers of each newspaper; and each printer who so publishes and distributes the laws to his subscribers within the state, shall receive ten dollars, besides one dollar for every hundred copies so distributed within the state. (a)

Mail election blanks to town clerks.
See c. 4, § 175.
—clerks to notify sec'y, if not rec'd.
—penalty for neglect.
R. S., c. 2, § 45.

SEC. 52. He shall cause blanks for all election returns required by law to be seasonably distributed to the clerks of the several towns, by mail; and if any clerk fails to receive such blanks by the twentieth day of August, in any year in which an election is held of which returns are to be made to the office of the secretary of state, he shall forthwith notify the secretary of state. If the secretary neglects this duty he forfeits one hundred dollars for each neglect.

Prepare blanks for R. R. reports.
—arrange information.
R. S., c. 2, § 46.
(obsolete.)

SEC. 53. The secretary shall prepare the necessary printed blank forms for reports of railroad corporations, and transmit a suitable number thereof to each, in November, annually. He shall arrange the information contained in the reports in tabular form, and prepare it in a single document for the use of the legislature during its session.

TREASURER OF STATE, AND STATE BONDS.

SEC. 54. The treasurer of state shall keep his office at the seat of government, and give the bond required by the constitution, to the State of Maine, with good and sufficient sureties residing therein, in the penal sum of not less than one hundred and fifty thousand dollars.

Treasurer's office.
—bond.
R. S., c. 2, § 47.
52 Me., 561.

SEC. 55. The condition of the bond shall be for the faithful discharge of all the duties of his office and the fidelity of all persons by him intrusted with any of its concerns, and that during his continuance in office he will not engage in trade or commerce, or act as broker, agent, or factor, for any merchant or trader; and that he, or his executors, administrators, or sureties, or their executors or administrators, shall render a just and true account of all his agents' and servants' doings and transactions in the office, to the legislature, or to such committee as it appoints, on the first

Condition of treasurer's bond.
R. S., c. 2, § 48.
52 Me., 551.
58 Me., 123.

(a) 2 Me., 303; 9 Me., 56; 16 Me., 70; 21 Me., 60; 39 Me., 295; 81 Me., 546.

day of each regular session of the legislature, previous to the choice of a new treasurer, and at any other time, when required by the legislature, or the governor and council; and that he will settle and adjust said account, and faithfully deliver to his successor in office, or to such person as the legislature appoints, all moneys, books, property, and appurtenances of said office, in his, or any of his agents' possession, and pay over all balances found due on such adjustment. Such bond, when approved as the constitution prescribes, shall be lodged in the secretary's office.

SEC. 56. The treasurer shall not in any way receive for his own use any interest, premium, gratuity, or benefit, by reason of any money belonging to the State, or of any loan obtained for the State, or for keeping on hand or circulating the bills of any bank; but whatever is so received shall be accounted for to the State. He shall not loan or use in his own business, or for his own benefit, any such money, or permit any other person to do it, unless authorized by law, on pain of forfeiting a sum equal to the amount so used or loaned, to be recovered by indictment.

SEC. 57. When the attorney general receives satisfactory information, that a treasurer of state has violated any provision of the preceding section, he shall cause him to be indicted therefor and shall prosecute such indictment to final judgment.

SEC. 58. No more than twenty thousand dollars of the money of the state shall be on deposit in a bank, except such bank through which the treasurer desires to meet the payments of the bonded debt and interest on same. (a)

SEC. 59. At the expiration of each month, the treasurer shall prepare an exhibit showing the banks and places in which moneys of the State have been kept or deposited during the preceding month, and the amount at the time of such exhibit, and file it in the office of the secretary of state, open to public inspection.

SEC. 60. His report shall state the time, when each sum was received of the land agent, and the amount of it.

SEC. 61. *The treasurer, with the advice of the governor, shall from time to time, as the taxes for the sinking fund provided for in section twenty-two are received into the treasury, invest the same, with the income thereof, as it accrues, in any bonds of Maine, of any other New England state, or of the registered bonds of the United States; and as such bonds fall due and are paid, the proceeds thereof shall be re-invested in like manner and be held by said treasurer for the purposes mentioned in said section, and he may make similar investments on account of any sinking fund established by law.*

(SEC. 61. The Treasurer, with the advice of the governor, shall from time to time, as funds appropriated for any sinking fund established by law, are received into the treasury, invest the same, with the income thereof, as it accrues, in any bonds of Maine, of any other New England state, or in the registered bonds of the United States; and as such bonds fall due and are paid, the proceeds thereof shall be re-invested in like manner.)

[Following the precedent established in the revision of 1883, the commissioner has omitted from his report, P. L. 1889, c. 308, providing for refunding portions of the public debt and has excepted it in the repealing act. By § 6 of P. L. 1887, c. 43, the annual appropriation from taxation for the principal of the sinking fund provided for in R. S., c. 2, § 22, was terminated. The above substitute for sec. 61 is therefore suggested. The commissioner is informed that under the provisions of the above mentioned acts all bonds then in the sinking fund referred to in R. S., c. 2, § 21, have been sold or canceled; he therefore suggests the advisability of omitting from the present revision sections 23 and 24 of Chap. 2 of this report.]

(a) 52 Me., 551; 69 Me., 367.

Treasurer not to use, or receive benefit from state money or credit.
R. S., c. 2, § 49.
52 Me., 551.
69 Me., 367.
See § 68.

Attorney general to prosecute.
R. S., c. 2, § 50.
69 Me., 367.

Limitation of deposits in banks.
R. S., c. 2, § 51.
1895, c. 90.

Monthly exhibits to be prepared.
R. S., c. 2, § 52.
52 Me., 551.
69 Me., 367.

Report receipts from land agent.
R. S., c. 2, § 53.
Taxes for sinking fund to be invested in bonds.
R. S., c. 2, § 54.

—to re-invest proceeds.

Investment of sinking funds.

SEC. 62. The treasurer shall keep a register of all such investments, showing the date, amount, and number of each bond, by whom issued, and the time when it will mature, and in his annual report to the governor and council, he shall include an exhibit of the condition of said sinking funds.

Register to be kept by treasurer.
R. S., c. 2, § 55.
—annually to report condition of funds.

SEC. 63. The treasurer may issue registered bonds, transferable by assignment, in pieces of not less than one thousand dollars, and of any multiple of one thousand, in exchange for, and in place of, any coupon bonds issued under the laws of this state, bearing the same rate of interest and maturing at the same time as the bonds which he may receive therefor in exchange; but the place of payment prescribed therein shall be the state treasury; and said bonds shall be signed by the treasurer, countersigned by the governor, and attested by the secretary of state, with the seal of the State.

Treasurer may issue registered bonds.
R. S., c. 2, § 56.
—date, interest, when payable, and how signed.

SEC. 64. Upon due assignment of any such registered bond and delivery thereof to the treasurer, an equivalent bond or bonds, in form as aforesaid, shall be issued to the assignor in substitution therefor.

Equivalent bond to be issued on assignment.
R. S., c. 2, § 57.
Cancellation and registry of old bonds.
R. S., c. 2, § 58.

SEC. 65. All bonds thus received by the treasurer for exchange shall be canceled, and retained in the office of the treasurer; and the secretary of state, as well as the treasurer, shall keep a register of all such bonds, showing the serial number, date, interest, amount of each certificate, to whom originally issued and when payable; and also a like description of the new bonds issued in place thereof.

SEC. 66. Every United States or other bond when received into the treasury, shall immediately be indorsed with the words following, viz: 'Property of the State of Maine; not transferable by the treasurer without the consent of the governor indorsed thereon.'

Bonds in state treasury, how indorsed.
R. S., c. 2, § 59.

SEC. 67. All coupon bonds issued by the State belonging to any sinking fund of the state, shall be converted into bonds registered in the name of the treasurer; no registered bond of the State belonging to such sinking fund shall be negotiated by the treasurer unless the governor's assent to the transfer is first indorsed thereon, and all such bonds shall exhibit upon their face this restriction of their negotiability; and any coupon bonds so issued and held by or deposited with the treasurer for trust purposes may be converted into the registered form of bonds, whenever the parties depositing them so desire.

Coupon bonds of sinking fund shall be converted into registered bonds.
R. S., c. 2, § 60.
See § 24.
—registered bonds, how negotiated.

SEC. 68. Upon written complaint of any person, that the treasurer is insane or insolvent, or has absconded, or concealed himself to avoid his creditors, is absent from the state and neglecting his duties to the hazard of the trust reposed in him, has violated any provision of section fifty-six or has failed faithfully to perform the duties of his office, the governor and council shall forthwith examine into the charges, and if either of them is found true, they shall remove him and declare the office vacant.

Governor and council to examine into complaints against state treasurer.
R. S., c. 2, § 61.
69 Me., 367.
—may declare office vacant.

SEC. 69. They shall audit his account of any contingent fund appropriated for him or his office; and any balance found due shall be paid by him to the State.

To audit contingent fund.
R. S., c. 2, § 62.
69 Me., 367.

SEC. 70. When it appears to them, that his bond is not sufficient for the full security of the State, they shall make written demand upon him for a new bond; and if he neglects for ten days thereafter, to file such bond to their satisfaction, they shall remove him and declare the office vacant.

May require a new bond.
R. S., c. 2, § 63.
69 Me., 367.

SEC. 71. In case of a vacancy in the office of treasurer, the governor, with the advice and consent of council, shall appoint a commissioner to perform the duties of the office during the residue of the term for which he was chosen, unless another is sooner elected by the legislature; and the person so appointed shall, before entering on the duties of his office, take and subscribe the oaths, and give bond with the same conditions as are required of the treasurer, to the acceptance of the governor and council.

May appoint a commissioner to fill vacancy.
R. S., c. 2, § 64.
See § 54.

Inventory for
commissioner.
—his receipt
therefor.
R. S., c. 2, § 65.

SEC. 72. When such commissioner is appointed, the secretary of state and the attorney general, or two impartial citizens to be appointed by warrant under the hand and seal of the governor, shall, as soon as practicable, after notice to the sureties, or any two of them, of the late treasurer, or of the treasurer to be superseded, take a true account and inventory of all moneys, notes, books of account and other property, belonging to the State, which were in the hands of such treasurer, or of any of his agents, and deliver it to such commissioner, he giving a receipt therefor, which shall be lodged in the secretary's office.

Annual report
of warrants
and amounts
due.
R. S., c. 2, § 66.

SEC. 73. The treasurer, on the first Wednesday of January, annually, shall lay before the governor and council a statement of the amount of all warrants in favor of the State, and of any other sums or balances, due from the several sheriffs, and shall certify the names of the sureties in their bonds.

Warrants to
be sent to
sheriffs.
R. S., c. 2, § 67.

SEC. 74. He shall send such warrants as he is ordered to issue, for assessing any tax, inclosed to the sheriff of each county, to be transmitted by him to the assessors of the towns within such county.

To issue war-
rants for
taxes.
R. S., c. 2, § 68.

SEC. 75. He shall issue warrants or executions against delinquent towns, assessors, constables and collectors, to enforce the collection and payment of state taxes in cases prescribed in chapter six.

Names of
delinquents to
be reported.
R. S., c. 2, § 69.

SEC. 76. He shall report the names of all officers who have not settled their accounts as by law required, or who have not paid over the money in their hands belonging to the State, and the amount due from each.

Treasurer, may
employ extra
clerical
assistance, in
care of trust
deposits.
1893, c. 308, § 2.
Amounts so
expended, shall
be paid by cor-
porations mak-
ing deposit.
1893, c. 308, § 3.

SEC. 77. He may expend each year a sum not exceeding two hundred dollars, for such extra clerical assistance as he may deem necessary in the care and custody of the deposits made with him in trust by such corporations and organizations as are required by their charters or other laws of this state to make deposits in trust with said treasurer.

SEC. 78. The amount expended under the authority of the preceding section, shall be assessed in the month of April of each year by the board of state assessors, upon the several corporations and organizations making such deposits, in proportion to the amount of their deposits at the close of the year next preceding said assessment, and the assessment so made shall be payable to the state treasurer on the first day of July next after the assessment is made. The amount on deposit by each of such corporations or organizations upon which the tax is to be assessed, shall be certified by the state treasurer to the board of state assessors in the month of March of each year.

Treasurer of
state to lay
annual detailed
account before
governor and
council.
R. S., c. 2, § 70.

SEC. 79. He shall annually on the first Wednesday in January, lay before the governor and council, a printed detailed account of the state of the treasury, distinguishing in the receipts and expenditures the sums due at the close of the preceding year, from those that became due during the current year, and what sums are due to and from the treasury, and the resources of the state for the ensuing year. The governor and council shall lay such accounts before the legislature on the first Monday of each regular session.

Committee
annually to
be appointed
to examine
treasurer's
report, and to
destroy can-
celed bonds.
R. S., c. 2, § 71.

SEC. 80. The governor and council shall, annually, appoint a committee of not less than three citizens, who shall carefully examine the accounts of the state treasurer as embodied in his annual report, and certify in writing the result of such examination; and their certificate shall be appended to his report. They shall also examine all canceled bonds and coupons and destroy the same by burning in the presence of said treasurer, and give him a certificate of such destruction. They shall make a sworn report of their doings to the governor and council, which report shall be entered on the records of the governor and council and filed in the office of the secretary of state. Their compensation shall be fixed by the governor and council and paid from the contingent fund thereof; and said committee may consist wholly or in part of members of the council.

—report.

—compensation.

STATE LIBRARY.

§53. 81. All books, documents, pamphlets, manuscripts, records, archives, maps, pictures, and all other works of art, science and literature, and all annual, biennial and special reports of departments, officers and institutions controlled or supported by the state, and all other property appropriate to a general library, if owned by the state, and all books, documents and publications received by any one through purchase, gift, exchange or loan, from any source, for the use of the state, shall constitute the Maine State Library, and shall be in charge and under the general control and management of the librarian. All money appropriated by the legislature for the purchase of books and documents shall be expended by the librarian under the direction of the governor, and all books, documents and other works received by any state official, and designed as a gift or exchange for the use of the state, shall be delivered to the librarian and placed in the library.

Enumeration of property included in library.
1893, c. 315, § 3.

—expenditures shall be by librarian.
R. S., c. 2, § 75.

SEC. 82. There shall be procured and kept in the library, full and complete sets of digests, law reports, public laws and legislative documents of the United States and of the several states; a full set of English and Canadian law reports, digests and laws; the general works on elementary law and practice; histories of all countries, including those of this state, its counties and towns; works on the arts and sciences with special reference to agriculture, forestry, fishing, ship building and road making; maps, charts, plans and manuscripts, statistical and other publications relating to the financial, social, religious and educational condition of the world and more especially of this state, as fast as means are furnished by the state therefor, and all the printed documents of this state and reports of all departments, offices, institutions and towns, required by law, not distributed by the several departments, shall be kept in the library.

What works shall be kept in the library.
1893, c. 315, § 4.

SEC. 83. The state library shall be under the management and control of the governor and council as a board of trustees and they may make such rules and regulations as are necessary for the proper management of the library and the safety of its contents.

Trustees of library.
R. S., c. 2, § 72.
1893, c. 315, § 1.
—rules and regulations.

SEC. 84. They shall appoint a librarian of the state library, who shall hold office three years unless sooner removed, and give bond to the State for the faithful performance of the duties of his office, in such sum and with such sureties as shall be approved by the governor and council.

Librarian, how appointed.
—term three years; bond.
R. S., c. 2, § 73.

SEC. 85. The librarian shall keep the library open every day in the year, Sundays and the usual public holidays excepted, during the usual business hours; and he shall employ his leisure time in preparing an index of the public documents.

Library, when to be kept open.
R. S., c. 2, § 74.

SEC. 86. Books may be taken from the library by the governor, members of the council and of the legislature, judges of the judicial courts, secretary of state, deputy secretary of state, treasurer of state, adjutant general, attorney general, land agent, reporter of decisions, commandant of the Kennebec arsenal, counsel engaged in the argument of causes before the law court sitting at Augusta, superintendent of public buildings, superintendent of public schools, superintendents of the insane hospitals, chaplains, secretary and assistant secretary of the senate, chaplains, clerk and assistant clerk of the house, and commissioner of agriculture; but this privilege to the members of the legislature and those officially connected therewith, is limited to the time of the session. *Any person taking books from the library shall first give sufficient personal security for their return within twenty days.*

Persons allowed to take books.
R. S., c. 2, § 77.
1889, c. 255.

—security for books taken.

SEC. 87. The following books shall not be taken from the library room, except for the use of either house or of the committees of the legislature during its session, or for use in the supreme judicial or superior court in term time; all books presented by the United States, or any of the

Certain books not to be taken from the library.
R. S., c. 2, § 81.

States; all works, books, and documents relating to the laws or legislative proceedings of the United States, or of other states or countries; all digests, reports of decisions, and works relating to the science of the law, and Vattemare's exchanges.

Labeled books not to be taken from library.
R. S., c. 2, § 78.

SEC. 88. The librarian shall cause such books as are not allowed to be taken from the library, to be labeled with the following words, 'not allowed to be taken from the library;' and books so labeled shall not be removed from it.

When books may be taken by any citizen.
R. S., c. 2, § 79.

SEC. 89. *The state librarian may, on written application of any citizen for good reasons therein set forth, and when he thinks it safe, deliver to him, during the recess of the legislature, books not so labeled, taking his receipt therefor, and fixing the time for their return.*

Limited to three volumes and three weeks.
R. S., c. 2, § 80.

SEC. 90. No person authorized to take books from the library shall have at any one time more than three volumes, nor shall the same be retained for more than three weeks; and all shall be returned on or before the first day of January, annually.

Books shall be charged to persons applying for same.
1893, c. 315, § 8.

SEC. 91. No book, document, pamphlet or report shall be taken from the library at any time until the same has been charged to the person or persons applying for the same, and the superintendent of public buildings and his assistants shall see that no one is admitted to the library rooms out of office hours or that any book is taken therefrom, without the consent of the librarian.

[The commissioner suggests that §§ 87, 88, 90 and 91 may more properly have place among the rules and regulations for the management of the library, made by the governor and council under § 83, than in the public statutes of the state. The provisions of § 89 are substantially repeated in § 92.]

Conditions upon which books may be taken from the library.
1899, c. 22, § 1.

SEC. 92. Under such rules and regulations as the governor and council may prescribe the librarian may lend books and documents from the state library to any responsible citizen of the state, on written application therefor and on payment of all express and carriage charges; but books and documents in the library for reference and library use only shall not be so loaned.

Books may be loaned to free library associations.
1899, c. 22, § 2.
1901, c. 180, § 1.

SEC. 93. On the application of the officers of any free library within the state, or of any association composed of five or more persons residing in a town in the state destitute of a free library, and upon the payment in advance by said free library or association to the librarian of the state library of five cents a volume to cover express and other charges, the librarian may, from books selected and kept for the purpose, loan to such library or association for a period not longer in duration than six months, not exceeding fifty volumes at any one time. Books so loaned are, under such rules as the library commissioners of the state may prescribe, to be in turn loaned free of charge to the patrons of such free library or to the citizens of the town where such association is located.

—conditions upon which books may be loaned.

Liability of persons receiving books from library.
R. S., c. 2, § 82.
1899, c. 22, § 3.

SEC. 94. Any person or persons, who, on his or their own request, or on written application therefor, receive the loan of any books or documents from the state library, shall be responsible for the full value thereof to the librarian, and in case of the loss of or damage to a volume belonging to a set, shall procure a new volume, or be responsible for the value of the set. If any person or persons shall neglect or fail to return any books or documents loaned to them, or shall return the same in an injured or mutilated condition, after due demand and notice, the librarian may maintain an action at law against such person or persons for the full value of such books or documents. Actions to enforce the liability mentioned in this section may be brought by the librarian in his own name in behalf of the state, and in case of his death or removal, the action shall be prosecuted by his successor.

—actions, how prosecuted.
R. S., c. 2, § 83.

Appointment of library commissioners.
1899, c. 22, § 4.

SEC. 95. The governor, with the advice and consent of the council, shall appoint four persons as library commissioners who shall hold their offices for the term of four years each, (excepting appointments made to

fill unexpired terms.) Said commissioners shall serve without pay; they shall encourage the establishment of free public libraries, select the books to be purchased for traveling libraries and advise the librarian of the state library in reference thereto. —tenure.
—duties.

SEC. 96. The librarian of the state library shall be, ex-officio, a member of the library commission and secretary thereof. He shall purchase the books selected by the library commissioners for traveling libraries, cause the same to be properly catalogued and placed in proper cases for transportation and use, keep accurate accounts of all matters relating to the expenditures of money, the transportation of libraries and such other statistics as the commissioners may require. State librarian shall be a member and secretary of commission. 1899, c. 22, § 5. 1901, c. 180, § 2. —duties.

SEC. 97. All expenditures of money shall be made with the sanction of the governor and council, and the commissioners shall make to them a yearly report. Expenditures. 1899, c. 22, § 6.

SEC. 98. In addition to the general duties of his office the librarian of the state library shall solicit and receive all duplicate copies of books and documents, and maintain a bureau of deposits and exchange with all other libraries and institutions of learning, and shall aid in the establishment of free public libraries in the state by gifts of such books and documents as are published or purchased by the state for distribution. Special duties of librarian. 1893, c. 315, § 5.

SEC. 99. He shall collect from time to time, and preserve in the state library copies of the histories of the towns and counties of the state, when published, and all other publications relating to the material, social and religious progress of the state. Collect and preserve town and county histories. 1889, c. 283, § 1.

SEC. 100. Town clerks of the several towns, city clerks of the several cities, and treasurers of the several counties, shall promptly transmit to the librarian of the state library, copies of all printed reports of said towns, cities and counties, including all printed exhibits of town, city and county expenditures. The directors of all corporations doing business in the state shall transmit to said librarian copies of all printed reports, relating to the affairs of said corporations. Town and city clerks shall furnish copies of reports to librarian. 1889, c. 283, § 2. —reports of corporations. 1889, c. 283, § 3.

SEC. 101. *Two thousand dollars shall be biennially appropriated for the library, to be expended in purchasing or otherwise procuring such books, maps, charts and works, as are deemed most useful, and in binding and keep in good condition the works therein.* Appropriation. R. S., c. 2, § 85. 1893, c. 315, § 2.

[This section has apparently been superseded by the passage, at each session of the legislature, of a resolve making a larger appropriation.]

SEC. 102. The governor and council shall from time to time cause to be made and printed a catalogue of all books, maps, charts and works in the library, and such as are annually added thereto. Catalogue. R. S., c. 2, § 86.

SEC. 103. The librarian shall report to the legislature biennially, in January, the receipts and expenditures on account of the library, with a list of all books, maps and charts acquired during the two preceding years, specifying those obtained by purchase, donation and exchange, and those which have been lost or are missing, and shall make suggestions in relation to the improvement of the library. Report of librarian. R. S., c. 2, § 76.

DISTRIBUTION OF PUBLIC DOCUMENTS.

SEC. 104. All Maine reports, statutes, digests, acts and resolves, and other publications, printed or purchased by the state, and hereafter distributed according to law or custom, to the several towns and plantations within the state, shall be and remain the property of the state, and shall be held in trust by such towns or plantations for the sole use of the inhabitants thereof, and for no other purpose. Maine reports, etc., distributed to towns, shall remain the property of the state. 1895, c. 151, § 1.

SEC. 105. All such books and publications as may hereafter be furnished by the state, to any state, county or town officer, shall be and remain the property of the state, and shall be held in trust by said officer, for the All such books furnished any state, county, or town officer,

shall be held
in trust by
such officer.
1895, c. 151, § 2.

How such
books shall be
marked.
1895, c. 151, § 3.

State librarian
may transmit
laws to the
several states
and any foreign
state.
R. S., c. 2, § 84.
1891, c. 107.

Librarian shall
distribute
books and
documents.
1893, c. 315, § 6.

—shall distri-
bute Maine
reports and
laws.
1891, c. 106, § 1.

—shall trans-
mit reports
to public
libraries and
schools, and
members of the
legislature.
1895, c. 173, § 4.

—document
room.

—clerk.

Number of
copies of
reports to be
printed at
expense of the
state.
1895, c. 173, § 1.
1901, c. 204, § 8.

See c. 59, § 34.

sole use of his said office; and at the expiration of his term of office or on his removal therefrom by death, resignation or other cause, such officer, or if he be dead, his legal representatives, shall turn over to his successor in office all of said books and publications so furnished by the state and shall take a receipt therefor.

SEC. 106. All Maine reports, revised statutes, public laws, and digests distributed by the librarian of the state library to the several towns and public officers in the state, shall be plainly marked upon the cover and upon the title page with the following words: "The property of the State of Maine, not to be sold," and shall have a registered number conforming to the list to be made by the librarian. Any town not retaining said volumes, shall not make any requisition upon the librarian for their replacement, and shall forfeit all claim to be supplied with any further state publications.

SEC. 107. The librarian of the state library, under the direction of the governor, may transmit to each department of the United States, to the several libraries of each state and territory, and to any foreign state, three copies of all the acts and resolves published by order of the legislature, and one copy of all public documents printed and bound by like order, and one copy of the printed decisions of the supreme judicial court.

SEC. 108. He shall distribute all the reports of the departments and institutions of the state, and all books and documents published or purchased by the state, to such nations, counties, municipalities, corporations, institutions and persons as are or may be by law entitled to receive the same. He shall also supply the chief officers of each state department and institution with such numbers of its reports as the governor and council may order for complimentary and official distribution by said officers. He shall procure such number of each volume of the Maine reports and of the acts and resolves when published, and distribute the same to such corporations, officers, institutions and persons within the state as the legislature may designate. He shall also obtain from each department of the state government a sufficient number of its published reports to transmit one copy thereof to each public library in the state and to such schools and other public institutions therein as may desire the same. He shall also transmit to the legislature and to each member and officer thereof, as soon after the commencement of its session as practicable, one copy of each of the printed reports of each state department. He shall maintain a document department in a room provided for that purpose, in which shall be stored all department reports and the publications of the state intended for distribution, and shall keep an accurate account of all books and documents received, and of every book, document or package sent out from said department. A clerk may be employed who shall perform the duties pertaining to said department under the direction of the librarian.

SEC. 109. The number of copies of the following named reports to be printed hereafter at the expense of the state shall be determined by the governor and council but shall not exceed the following numbers: The report of the commissioner of agriculture, six thousand copies annually; the report of the bank examiner, twenty-five hundred copies annually; the report of the commissioner of the bureau of labor and industrial statistics, six thousand copies annually; the report of the officers and trustees of the state reform school, fifteen hundred copies annually; the report of the industrial school for girls, fifteen hundred copies annually; the report of the officers and trustees of the state prison, two thousand copies annually; the report of the commissioners on the contagious diseases of animals, four thousand copies annually; the report of the University of Maine, fifteen hundred copies annually; the report of the registrar of vital statistics, twenty-five hundred copies annually; the report of the insurance commissioner, three thousand copies on each legislative year, and twenty-five hundred copies on the alternate year; the report of the

railroad commissioners, three thousand copies on each legislative year, and twenty-five hundred copies on the alternate year; the report of the state superintendent of public schools, five thousand copies on each legislative year, and forty-five hundred copies on the alternate year; the report of the state treasurer, three thousand copies on each legislative year, and twenty-five hundred copies on the alternate year; the report of the trustees and officers of the insane hospitals, two thousand copies on each legislative year, and fifteen hundred copies on the alternate year; the report of the board of state assessors, six thousand copies on each legislative year, and three thousand copies on the alternate year; the report of the attorney general, fifteen hundred copies biennially; the report of the land agent and forest commissioner, twelve hundred copies biennially; the report of the state board of health, six thousand copies biennially; the report of the adjutant general, one thousand copies annually; the report of the librarian of the Maine state library, one thousand copies biennially; the report of the Bath military and naval orphan asylum, one thousand copies biennially. Of the above named reports, at least two hundred copies, bound in cloth, shall be delivered to the librarian of the state library from the bindery, for exchange and library use; and or the balance of each such report, containing more than two hundred pages, two hundred and fifty copies shall be stitched and bound in paper, and the remainder in cloth; and of the balance of the number of each such report, containing less than two hundred pages and more than seventy-five pages, five hundred copies may be stitched and bound in paper and the remainder thereof may be bound in cloth; and of the balance of the number of each report, containing less than seventy-five pages, all may be stitched and bound in paper. The librarian may sell at cost to parties not entitled to said reports by custom or courtesy, such of said reports as may from time to time remain in his hands.

—how reports shall be bound and distributed.

—librarian may sell surplus reports.

[As to report of Commissioners of Inland Fisheries and Game, see c. 30, § 29. Commissioner of Sea and Shore Fisheries, see c. 40, § 1.]

SEC. 110. The reports, catalogues and compilations of all state departments, bureaus, commissions and institutions, other than as enumerated in the preceding section, may be printed and bound, but the number and the styles in which the same shall be so printed and bound, at the expense of the state, shall be determined from time to time by the governor and council, who shall also fix the number of the same which shall be delivered from the bindery or printing office to the librarian of the state library, and said librarian may sell the same, as provided in the preceding section.

Other reports may be printed and bound, as shall be determined by governor and council. 1895, c. 173, § 2. 1893, c. 315, § 7.

SEC. 111. Each department, bureau and institution may have printed at the expense of the state, bulletins and circular letters of inquiry and information, at such times and in such numbers as the officer in charge thereof may consider necessary.

Each department may print bulletins and circulars. 1895, c. 173, § 3.

Except as hereinbefore provided, no reports, catalogues or compilations shall be printed, stitched or bound by any department, bureau, commission or institution of the state, at the expense of the state, unless by virtue of special legislative provision therefor.

—except as herein provided, reports shall not be printed unless by special act.

PUBLIC PRINTER.

SEC. 112. The legislature shall choose biennially, by joint ballot, on the same day that other state officers are elected, a public printer who shall hold his office for two years and until his successor is elected. He shall give bond, with sufficient sureties, in the sum of fifteen thousand dollars, for the faithful discharge of his duties, and shall execute or furnish every kind of printing for every department of the state government for which the state shall be held to pay, excepting the printing of the revised statutes and the reports of decisions.

Election of public printer. 1895, c. 159, § 1.

—term.

—bond.

—duties.

SEC. 113. For the faithful discharge of his duties he shall receive compensation as follows:

Compensation.
1895, c. 159, § 2.

For book and pamphlet work: For plain composition and for laws and statutes, for one thousand ems, forty-two cents; rule and figure work, for one thousand ems, ninety cents; any other irregular work at the discretion of the auditor: Press work: For form of sixteen pages or less, five hundred impressions, or less, ninety cents; for each additional hundred impressions, eighteen cents. For eight page forms, or less, law size, five hundred impressions, or less, ninety cents; for each additional hundred impressions, eighteen cents.

Blank and circular work, covers, envelopes, letter heads, bill heads, cards, ballots, et cetera: For plain composition, for one thousand ems, forty-eight cents; blank work, with rules adjusted into body lines, price and one-half; rule and figure and tabular work, double price; any other irregular work at the discretion of the auditor. No blank job to be reckoned less than one thousand ems. Press work: For form of five hundred impressions, or less, seventy-five cents; each additional hundred impressions, fifteen cents. For press work requiring colored or copying ink, or other than black, double price shall be charged. For any work not hereinbefore specified, the printer shall receive such compensation as shall be judged reasonable by the auditor.

Hour work: Copy furnished to the printers shall be legibly written and properly prepared. For correcting proof by reason of alteration in the author's copy, thirty cents per hour shall be charged. Work imperatively demanded, and required to be performed at night or out of the usual hours of labor, shall be compensated by extra allowance, at the discretion of the auditor.

Paper and other stock: For paper and other stock, an addition of fifteen per cent. upon the actual cost, to be determined by the auditor, to cover interest, freight, storage, insurance and waste. All printing shall be executed in a prompt, proper, substantial, faithful and workmanlike manner.

Shall do work
for political
years for which
elected.
1895, c. 159, § 3.

SEC. 114. The public printer shall be entitled to complete all reports of all state and legislative officers and commissioners for the political years for which he is elected, and shall finish all work on which any beginning shall have been made.

Vouchers
shall be given
for all work.
1895, c. 159, § 4.

SEC. 115. The state officers and heads of departments shall give the public printer, upon delivery of any completed job of printing, a receipt therefor, which shall be attached to the sample of the job submitted to the auditor, and which shall be the printer's voucher for the completion and delivery of the work. Printed sheets of book work shall be delivered promptly into the hands of the public binder, and after such delivery the responsibility of the printer for such printed sheets shall cease.

Auditor of
state printing.
1895, c. 159, § 5.

—compensation
of.

SEC. 116. The governor, by and with the advice and consent of the council, shall appoint an auditor of the state printing, to serve during their pleasure; he shall be an experienced practical printer. All bills for state printing shall be audited by him, for which he shall receive such compensation as the governor and council may deem just.

PUBLIC BINDER.

Election of
public binder.
1895, c. 158, § 1.

—term.

—bond.

—duties.

SEC. 117. The legislature shall choose biennially, by joint ballot, on the same day that other state officers are elected, a public binder who shall hold his office for two years and until his successor is elected. He shall give a bond, with sufficient sureties in the sum of five thousand dollars, to perform and execute in a prompt, proper, substantial, faithful and workmanlike manner all the folding, stitching, ruling and binding for every department of the state government, for

which the state is held to pay, excepting the revised statutes and reports of decisions of the supreme judicial court.

SEC. 118. All his bills shall be audited for approval by the committee of the council on accounts. For the faithful discharge of his duties he shall receive compensation as follows:

Accounts, how audited.
1896, c. 158, § 2.

I. Pamphlets of four pages, to be folded only, at eight cents per hundred copies. Pamphlets of eight pages, to be folded only, at twelve cents per hundred copies.

Compensation.

II. Pamphlets of eight pages, to be folded, stitched and trimmed, at fifteen cents per hundred copies. Pamphlets of twelve pages, to be folded, stitched and trimmed, at twenty-two and one-half cents per hundred copies; and for each eight pages or fraction thereof additional, eight cents per hundred copies of said pamphlet.

III. Books of eight pages, to be bound in paper covers and trimmed, at forty-five cents per hundred copies. Books of twelve pages, to be bound in paper covers and trimmed, at sixty-seven and one-half cents per hundred copies; and for each eight pages or fraction thereof additional, eighteen cents per hundred copies of said book.

IV. Plates to be set at nine cents per hundred copies.

V. Acts and resolves to be bound in quarter cloth, twelve cents per copy.

VI. Reports of the commissioner of agriculture, and abstracts containing plates, not exceeding two hundred pages, to be bound in full cloth, at twenty-two and one-half cents per copy, and one cent for each additional fifty pages or fraction thereof. Reports of the commissioner of agriculture, and abstracts containing plates, bound in cloth backs and stiff covers, and all such work not otherwise specified, fifteen cents per copy. Ruling and binding blanks and blank books required by the state officers, similar to work done heretofore.

VII. Returns of railroad companies to commissioners, to be ruled at ten cents and bound at ten cents per copy; provided, not less than one hundred copies are ordered.

VIII. Returns of insurance companies to commissioner, to be ruled, at eleven cents per book, for the first one hundred copies, and six cents for each additional copy; said books to be bound at one dollar and sixty-two cents per hundred copies, and eighty-one cents for each additional hundred copies or fraction thereof.

IX. Blanks for committee on warrants of executive council to be ruled at seventy-nine cents for the first hundred copies, and thirty-one and a half cents for each additional hundred copies or fraction thereof.

X. Blanks for pay roll of executive council, to be ruled at thirty-five cents for the first one hundred copies, and five cents for each additional hundred copies or fraction thereof.

XI. Blanks for application for continuation of pensions, to be ruled, at same rate as class ten.

XII. Blanks for statements of facts of applicants for pensions, to be ruled, at same rates as class ten.

XIII. Blanks for school returns, to be ruled, at same rates as class ten.

XIV. Blanks for certificates of executive council, to be ruled, at same rates as class ten.

XV. Blanks for vacant lots for land office, to be ruled, at fifty cents for the first hundred copies, and twenty-five cents for each additional hundred copies or fraction thereof.

XVI. Blanks for lots under contract to settlers, to be ruled, the same as class fifteen.

XVII. Blanks for pension pay roll and warrant, to be ruled, at same rates as class fifteen.

XVIII. Blanks for discharges and deaths, to be ruled, at same rates as class fifteen.

XIX. Blanks for returns of companies, to be ruled, at one dollar and sixty-nine cents for the first one hundred copies, and seventy-three cents for each additional hundred copies or fraction thereof.

XX. Blanks for morning reports, to be ruled, at two dollars and two and one-half cents for the first hundred copies, and one dollar and one cent for each additional hundred copies, or fraction thereof.

XXI. Supplying paper, ruling same and binding into dockets and alphabets for the house committees and departments as heretofore done; half quire books, cap size, at thirty-four cents each; one quire books, cap size, at fifty-one cents each; two quire books, cap size, at sixty-seven and one-half cents each; three quire books, cap size, at one dollar and twenty-one and one-half cents each; half quire books, letter size, at thirty-one and one-half cents each; one quire books, letter size, at forty-five cents each; two quire books, letter size, at fifty-eight and one-half cents each; indexes or alphabets made in any book of class twenty-one, at thirteen and one-half cents each.

Other work of too miscellaneous a character to be classified, to be done at prices not to exceed in any case those paid for similar work during the years eighteen hundred and ninety-three and eighteen hundred and ninety-four; which charges shall be subject to a review by the committee of the council on accounts.

Work shall be taken and delivered by binder.
1896, c. 158, § 3.

—shall do all work for years for which he is elected.

SEC. 119. All work, excepting such as the public printer is obliged to deliver into the hands of the public binder, shall be taken from and returned to the state house, by the said binder, without expense to the state, and the said binder shall perform all the folding, stitching, ruling and binding, authorized by or pertaining to the legislature, including all reports of all state and legislative officers and commissioners for the years for which he is elected, and shall complete all work which he may have begun and for which the state is held to pay.

Note. Secretary of state to furnish blank returns to assessors, c. 3, § 41; copies of law relating to registration of dogs, c. 3, § 52; copies of law forbidding sale of votes c. 4, § 128; returns for election of presidential electors, c. 4, § 175; duties of secretary of state as to official ballots, c. 4, § 62, et seq.; as to voting machines, c. 4, § 95; as to hawkers, pedlers and itinerant vendors, c. 44; recording conditional contracts for railroad equipment, c. 51, § 178.

Secretary of state forbidden to draft any instrument which he is by law required to record, c. 7, § 14.

Treasurer of state: duties of, as to standard weights and measures, c. 43, § 2; as to compensation of commissioners of wrecks, c. 36, § 17.

CHAPTER 3.

TOWNS, THEIR MEETINGS, OFFICERS, POWERS, AND DUTIES.

SEC. 1. The inhabitants of each town are a body corporate, capable of suing and being sued, and of appointing attorneys and agents. (a)

Towns, corporations.
R. S., c. 3, § 1.
Meetings, how called.
R. S., c. 3, § 2.

SEC. 2. Every town meeting, except in the cases mentioned in the two following sections, shall be called by a warrant signed by the selectmen.

SEC. 3. The first town meeting shall be called and notified in the manner prescribed in the act of incorporation; and if no mode is therein prescribed, by any justice of the peace in the same county. When a town, once organized, is destitute of officers, a meeting may be called on application to such justice for his warrant for the purpose, made in writing by any three inhabitants thereof. When, by reason of death, removal, or resignation, a majority of the selectmen do not remain in office, a majority of those remaining in office may call a town meeting.

First meeting, how called.
R. S., c. 3, § 3.
—when no officers, how called.

SEC. 4. If the selectmen unreasonably refuse to call a town meeting, any ten or more legal voters therein may apply to a justice of the peace in the county, who may issue his warrant for calling such meeting. When ten or more voters in writing request the selectmen to insert a particular thing in a warrant, they shall insert it in the next warrant issued, or shall call a special meeting for the consideration thereof.

Selectmen refusing, meeting how called.
R. S., c. 3, § 4.
53 Me., 390.
66 Me., 590.
—ten voters may have articles inserted in warrant.
Form of warrant.
R. S., c. 3, § 5.

SEC. 5. In either case, the warrant shall specify the time and place at which the meeting shall be held; and in distinct articles shall state the business to be acted upon at such meeting; and no other business shall be there acted upon. (b)

SEC. 6. The warrant may be directed to any constable of the town, or any person by name, directing him to warn and notify all persons qualified to vote at such meeting, to assemble at the time and place appointed.

Warrant, how directed.
R. S., c. 3, § 6.
65 Me., 352.

SEC. 7. Such meeting shall be notified by the person to whom the warrant is directed by posting an attested copy thereof in some public and conspicuous place in said town seven days before the meeting, unless the town has appointed, by vote, in legal meeting, a different mode, which any town may do. In either case, the person who notifies the meeting shall make return on the warrant, stating the manner of notice, and the time when it was given. (c)

Notice, how given.
R. S., c. 3, § 7.

SEC. 8. Sections four, five, six and seven apply to cities and the municipal officers of cities, the same as to towns and the selectmen of towns, and when any meeting thus provided for is called in cities, it shall be by warrants posted in each ward.

—return on warrant.

SEC. 9. The meetings of any village corporation may be notified by the person to whom the warrant is directed, by posting attested copies in two or more public and conspicuous places within the corporation limits seven days before the meeting, instead of in the manner provided by the act creating such corporation; *provided*, that such corporation shall first, at a legal meeting, designate at what and how many places such notices shall be posted.

Sections 4, 5, 6 and 7 apply to cities and their officers.
R. S., c. 3, § 8.

Village corporation meeting, how called.
R. S., c. 3, § 9.

(a) 3 Me., 371; 13 Me., 80; 14 Me., 377; 20 Me., 46, 246; 54 Me., 250; 63 Me., 240.

(b) 3 Me., 310; 10 Me., 322; 12 Me., 489; 13 Me., 472; 17 Me., 102; 19 Me., 189; 57 Me., 305; 60 Me., 573; 63 Me., 240; 65 Me., 352; 68 Me., 85.

(c) 7 Me., 429; 12 Me., 489; 13 Me., 472; 17 Me., 447; 25 Me., 563; 26 Me., 179; 29 Me., 525; 34 Me., 578; 49 Me., 351; 51 Me., 30; 55 Me., 195; 56 Me., 392; 65 Me., 352; 66 Me., 587; 82 Me., 181.

Errors in records, tax lists, and returns, how amended.
R. S., c. 3, § 10.
See c. 6, §§ 38, 226.

Who are legal voters.
R. S., c. 3, § 11.

Annual meetings, when held.
R. S., c. 3, § 12.
1885, c. 335.
See § 87; c. 11,
§ 28; c. 24, § 11.

—auditor may be chosen.
—treasurers and collectors shall not be selectmen or assessors.

Election of road commissioner.
1897, c. 329, §§ 4, 9.
1899, c. 32, §§ 3, 7, 8.
—selectman not to be road commissioner.
1897, c. 329, § 5.
Officers chosen by ballot.
R. S., c. 3, § 13.
1897, c. 280.
1897, c. 329, § 4.
—town agent, compensation.
78 Me., 563.

Commissioner failing to qualify, selectmen to appoint.
1897, c. 329, § 7.
1899, c. 32, § 5.

—on failure to elect commissioner, selectmen shall act.
R. S., c. 3, § 14.
72 Me., 517.

—municipal officers may appoint certain officers.

—appointments to be recorded.

SEC. 10. When omissions or errors exist in the records or tax lists of a town or school district, or in returns of warrants for meetings thereof, they shall be amended, on oath, according to the fact, while in or after he ceases to be in office, by the officer whose duty it was to make them correctly. If the original warrant is lost or destroyed, the return, or an amendment of it, may be made upon a copy thereof. (a)

SEC. 11. Every person, qualified to vote for governor, senators, and representatives, in the town in which he resides, may vote in the election of all town officers, and in all the affairs thereof.

SEC. 12. Annual town meetings shall be held in March, and the voters shall then choose, by a major vote, a clerk, three, five or seven inhabitants of the town to be selectmen and overseers of the poor, when other overseers are not chosen, three or more assessors, two or more fence viewers, treasurer, surveyors of lumber, *tythingmen*, sealers of leather, measurers of wood and bark, constables, collectors of taxes and other usual town officers; and if one-third of the voters present are in favor thereof, they shall choose, by a major vote, one auditor of accounts, all of whom shall be sworn. Treasurers and collectors of towns shall not be selectmen or assessors, until they have completed their duties as treasurers and collectors and had a final settlement with the town. (b)

SEC. 13. Each town at its annual meeting may elect (by major vote) a road commissioner, who shall hold his office for the term of one year from the date of his election. Any town may, at its option, elect not more than three commissioners, whose powers and duties shall be the same as prescribed for a single commissioner. No person shall, at the same time, hold the office of road commissioner and selectman.

SEC. 14. Moderator, town clerk, selectmen, assessors and overseers of the poor, treasurer, auditor, school committee, town agent and road commissioners shall be elected by ballot, and the other said officers by ballot, or to (if not so elected, they shall) be appointed by the selectmen. The town agent shall act under the direction of the selectmen, and shall receive (from the treasury of the town) such compensation for his services as (may be) fixed by vote of the town; otherwise, as the selectmen shall allow to be paid out of the treasury of the town.

SEC. 15. If a person elected as road commissioner fails to qualify before the first Monday of April, the office shall be deemed vacant, and shall be filled by the selectmen by appointment; and in the event of a vacancy caused by death or otherwise, the selectmen shall appoint some competent person to fill out the unexpired term, who shall qualify and perform the duties of said office. If a town fails to elect a road commissioner at its annual meeting, the money raised and assessed for the repair of bridges and ways as provided by section seventy of chapter eighteen, shall be expended for that purpose by the selectmen; (if after the choice of) *and if the town fails to choose, at the annual meeting*, any officer not required to be chosen by ballot, *or if after such officers are chosen*, there is a vacancy in any such office, the municipal officers may fill such vacancies by the written appointment of proper persons, who shall be summoned by the constable to appear and take the oath of office provided in section twenty-three subject to the penalties provided in section twenty-four. Such appointment and oath shall be recorded as in case of a choice by the town.

(a) 7 Me., 429; 12 Me., 490; 13 Me., 472; 17 Me., 447; 25 Me., 563; 26 Me., 179; 29 Me., 526; 34 Me., 578; 48 Me., 356; 49 Me., 351; 51 Me., 30; 55 Me., 195; 56 Me., 392, 395; 65 Me., 25, 352; 66 Me., 587; 85 Me., 301; 89 Me., 320; 94 Me., 355.

(b) See § 26, also c. 6, §§ 179, 180, 253, 261; c. 21, § 2; c. 26, § 6; 17 Me., 447; 48 Me., 357, 444; 62 Me., 111, 517; 63 Me., 154; 70 Me., 562, 565; 77 Me., 417; 81 Me., 188; 83 Me., 220.

SEC. 16. During the election of moderator the clerk shall preside; when he is absent from any such meeting, either of the selectmen or of the assessors, and if neither of those is present, any constable may do all the duties of clerk in receiving and counting the votes for moderator. The moderator may call on the voters to give in their ballots for a clerk pro tempore, who shall be sworn by the moderator, or by a justice of the peace.

SEC. 17. The town clerk, before entering on the duties of his office, shall be sworn before the moderator, or a justice of the peace, truly to record all votes passed in that and other town meetings during the ensuing year and until another clerk is chosen and sworn in his stead, and faithfully to discharge all the other duties of his office.

SEC. 18. The clerk of any town may appoint a citizen thereof his deputy, who may, in the clerk's absence, perform all the duties of said office with the same effect as if done by the clerk; the appointment may be made in writing as follows:

"I hereby appoint _____ to perform the duties of town clerk as set forth in section eighteen, of chapter three, of the revised statutes, in the town of _____, during my absence from the clerk's office.

_____, Clerk of the town of _____."

In case of the clerk's absence, death, resignation or removal from office, without having made such appointment, the municipal officers may appoint a citizen to fill said office, who shall perform all the duties of the clerk during his absence, or in case of his death, resignation or removal from office, until a clerk is elected. The appointment may be made in writing, as follows:

"I (or we,) hereby appoint _____ to perform the duties of town clerk, in the town of _____, during the clerk's absence from his office, or until a clerk is elected. _____, clerk, or municipal officers, of the town of _____."

Said deputy, or person appointed by the municipal officers, shall be sworn faithfully to perform the duties of his office before he enters thereon.

The clerk may also appoint a woman, otherwise qualified by the constitution, who in his absence may so far act as deputy clerk as to receive and record chattel mortgages and other papers, and make certified copies of the records in the clerk's office.

SEC. 19. The treasurer of any town or plantation may appoint a citizen thereof as his deputy during his temporary absence or other temporary disability. The appointment shall be in writing and be recorded. It may be in the form following:

"I, _____, hereby appoint _____ to perform the duties of town treasurer of the town of _____, during the treasurer's temporary absence from his office. _____, Treasurer."

SEC. 20. The treasurer and the sureties upon his official bond, are responsible for all acts and omissions of his deputy in such office.

SEC. 21. In case of death, resignation, removal or other permanent disability of a treasurer of a town or plantation, the municipal officers may appoint a citizen thereof to be treasurer until his successor is elected and qualified. Such appointment shall be in writing and be recorded. It may be in the form following:

"We, the municipal officers of the town of _____, hereby appoint _____ treasurer of said town until his successor is elected and qualified."

SEC. 22. Before such appointee enters upon his official duties he shall be sworn, and give bond to the town for the faithful performance thereof in such sum and with such sureties as the municipal officers order.

SEC. 23. The town clerk or any two selectmen shall forthwith make a list of the names of all persons chosen into office, of whom an oath is required, and deliver it to a constable with a warrant to him directed; and he shall, within three days thereafter, summon each person therein named to appear before the town clerk, within seven days from the time of notice,

Who is to preside in meeting.
R. S., c. 3, § 15.
17 Me., 447.

Clerk to be sworn; form of oath.
R. S., c. 3, § 16.
68 Me., 518, 532.

Deputy town clerks, how appointed, —their duties.
R. S., c. 3, § 17.
See c. 91, § 2.

—municipal officers may appoint deputy clerk, in certain cases.
70 Me., 564.

—tenure of office.

—form of appointment.

—deputy clerk to be sworn.
—appointment of woman as deputy.
1889, c. 187.

Deputy town treasurers, how appointed.
R. S., c. 3, § 18.

—form of appointment.

Treasurer responsible.
R. S., c. 3, § 19.
In case of vacancy, municipal officers may appoint treasurer.
R. S., c. 3, § 20.

—form of appointment.

Treasurer so appointed, to be sworn and give bond.
R. S., c. 3, § 21.
Officers chosen, how summoned to take their oath.
R. S., c. 3, § 22.

Penalty for refusing a town officer.
 R. S., c. 3, § 23.
 See c. 6, § 188.
 See c. 26, § 6.
 1 Me., 248.
 Town or parish officer, how sworn; certificates to be given.
 R. S., c. 3, § 24.
 1885, c. 170.
 —mode of making record.
 84 Me., 378.
 —clerk may record his own election.
 —record to be evidence.
 —penalty for neglect.
 See c. 115, § 23.

Vacancies may be filled at any town meeting.
 R. S., c. 3, § 25.
 —when selectmen are to act as fence viewers.

Moderator to be first chosen; his duties.
 R. S., c. 3, § 26.
 48 Me., 444.
 56 Me., 390.

Moderator to be obeyed.
 R. S., c. 3, § 27.

His powers.
 R. S., c. 3, § 28.

§§ 1-29 inapplicable to state elections.
 R. S., c. 3, § 29.
 Folded votes not received; votes not to be examined.
 R. S., c. 3, § 30.

to take such oath of office; and at the end of ten days after receiving his warrant, the constable shall return it or forfeit six dollars to the town; and the town shall allow him a reasonable compensation for his services.

SEC. 24. Every person so notified, neglecting to take such oath within said seven days, except officers for whose neglect a different penalty is provided, forfeits five dollars, two-thirds to the town, and one-third to the prosecutor.

SEC. 25. Any town or parish officer may be sworn by the moderator in open town meeting, town or parish clerk, or by any person authorized by law, who shall give to the officer sworn, except when sworn in presence of such clerk, a certificate of the oath administered, which he shall return to such clerk to be filed. (a) In either case the clerk shall record the name of the officer and of his office, by whom sworn, and the time of taking the oath and returning the certificate. Any town, school district, parish or corporation clerk elected to any office and sworn, may record his own election, the fact that he was sworn, and when and by whom. The record herein required shall be sufficient evidence that such officer was sworn. If any officer fails to return such certificates or any clerk to record such oath within ten days, he forfeits five dollars. *Town clerks shall be paid by the town five cents for each oath recorded by them.*

SEC. 26. When by reason of non-acceptance, death, removal, insanity or other incompetency of a person chosen to a town office, there is a vacancy, or want of officers, the town may choose new officers; and they shall be sworn, if an oath is required, and have the same powers as if elected at the annual meeting. If a town neglects to choose fence viewers at its annual meeting, or the persons chosen fail to qualify, the selectmen shall act in that capacity. (b)

SEC. 27. At every town meeting a moderator shall be first chosen and sworn by a justice of the peace, or by the person presiding at the meeting when he is chosen. Said moderator shall regulate the business of the meeting; and when a vote declared by him is, immediately after such declaration, questioned by seven or more, he shall make it certain by polling the voters, or in such other way as the meeting directs.

SEC. 28. No person shall speak in meeting before leave is obtained of the moderator, nor when any other person is speaking; and all shall be silent at the command of the moderator, or forfeit to the town one dollar for every breach of such order.

SEC. 29. If any person, after notice from the moderator, persists in disorderly conduct, the moderator may direct him to withdraw from the meeting; and by his refusal he forfeits three dollars to the town; and the moderator may cause him to be removed from the meeting by a constable, and detained in confinement for three hours, unless the meeting is sooner dissolved or adjourned.

SEC. 30. Town meetings for the choice of governor, senators, and representatives, shall be as the constitution directs; and the foregoing sections are not applicable to them.

SEC. 31. The person presiding at a town meeting (for the choice of town officers), shall not receive any folded vote, or permit any person before the poll is closed, without consent of the voter, to examine his ballot, on penalty of twenty dollars.

(a) 12 Me., 234; 17 Me., 444; 48 Me., 443; 58 Me., 518; 79 Me., 472.

(b) See § 12; c. 6, §§ 178, 180, 189-195, 206, 211, 231, 233, 253; c. 14, § 60; 1 Me., 248.

WARDS OF CITIES. ELECTION OF CITY OFFICERS.

SEC. 32. No change made by the city council, in the limits of any city ward, shall be valid unless it is approved by a majority of the legal registered voters of such city, at the election of city officers, held next after such action of said council; and warrants for such ward meetings shall contain an article for that purpose.

SEC. 33. The assessors and subordinate officers of cities, when their charters do not otherwise provide, shall be chosen on the second Monday of March, annually, or as soon after as practicable, and hold their offices one year therefrom, and until others are chosen and qualified in their places.

SEC. 34. At the annual election for the choice of mayor and aldermen in cities, the electors, in each ward shall, by written ballot, elect a warden and clerk, who shall enter on their duties on the Monday following their election, and hold their offices one year therefrom, and until others are chosen and qualified in their places.

SEC. 35. In the election of any city officers by ballot in the board of aldermen or in convention of the aldermen and common council, in which the mayor has a right to give a casting vote, if two candidates have each half of the ballots cast, he shall determine and declare which of them is elected. Whenever appointments to office are directed or authorized to be made by the mayor and aldermen of cities, they may be made by the mayor with the consent of the aldermen, and such officers may be removed by the mayor.

CERTAIN DUTIES OF MUNICIPAL OFFICERS.

SEC. 36. No member of a city government or selectman of a town, shall in either board of such government, or in any board of selectmen, vote on any question in which he is pecuniarily interested directly or indirectly, and in which his vote may be decisive; and no action of such government or board taken by means of such vote, is legal.

SEC. 37. No member of a city government shall be interested, directly or indirectly, in any contract entered into by such government while he is a member thereof; and contracts made in violation hereof are void. (a)

SEC. 38. The supreme judicial court in equity, by writ of injunction or otherwise, may restrain proceedings in any town in violation of the two preceding sections, upon application of ten or more taxable citizens.

SEC. 39. Persons charged with the expenditure of the money of a town, shall, on or before the morning of each annual meeting, make a full, detailed written or printed report of all their financial transactions in behalf of the town, during the municipal year immediately preceding, with a full account of the receipts and disbursements during that period, and to whom and for what purpose each item of the same was paid, with a statement in detail of the indebtedness and resources of the town. Such reports, or like reports of town auditors, if printed, shall be distributed to the voters on or before the morning of the annual meeting, or, if not printed, shall be presented and read in open town meeting before the election of selectmen, and, whether written or printed, shall be kept deposited in the office of the selectmen, or if they have no office or usual place of business, with the town clerk, with proper vouchers for the disbursements reported, where such reports and vouchers, and all the books of the town shall be open during the usual hours of business, to the inspection of voters; and if any town officer refuses or neglects to perform any requirement of this section, or refuses to allow any voter to examine such reports, vouchers, and town books, he forfeits fifty dollars for each refusal or neglect, to be recovered by indictment, half to the complainant and half to the county.

(a) 68 Me., 149, 325; 88 Me., 41.

Wards in cities, change or alteration in limits of, how made. R. S., c. 3, § 31. 1893, c. 186.

Election of assessors and subordinate officers.

—term. R. S., c. 3, § 32. 67 Me., 62-3.

78 Me., 279. Wardens and clerks in cities, how elected.

R. S., c. 3, § 33. 71 Me., 387.

—term.

Mayor has casting vote in choice of officers.

R. S., c. 3, § 34. 1897, c. 255.

79 Me., 81. —appointees of mayor and aldermen, may be removed by mayor. 89 Me., 451.

Town officers not to act when pecuniarily interested. R. S., c. 3, § 35. 73 Me., 58.

Interests in municipal contracts prohibited.

R. S., c. 3, § 36. S. J. court to enforce §§ 36 and 37.

R. S., c. 3, § 37. See c. 77, § 6.

¶ XI. Selectmen, treasurer, etc., to make reports.

R. S., c. 3, § 38. 1885, c. 359, § 1.

—printed reports must be distributed before annual meeting. See c. 2, § 100.

—all town books to be open for public inspection.

—penalty for refusal or neglect.

Assessors to make return of neat stock, etc., to secretary of state.
R. S., c. 3, § 39.

—also agricultural products, etc.

Secretary of state to furnish blank tables.
R. S., c. 3, § 40.

Returns to be filed.
R. S., c. 3, § 41.

Assessors required to keep a record of persons moving into and from, towns and plantations, if so directed.
1885, c. 341.

Town clerk to notify state treasurer of election of town treasurer or no money will be paid to town.
R. S., c. 3, § 42.

Assessors shall make lists of all dogs.
1893, c. 287, § 1.
1897, c. 297, § 1.

—return shall be made to state treasurer.

—penalty, if town fails to make return.

Dogs shall be annually registered and licensed.
1893, c. 287, § 2.
1901, c. 163, § 1.
93 Me., 337.

SEC. 40. Assessors of cities, towns and plantations, on or before the first day of each July, shall make return to the office of secretary of state, for the year ending on the first day of April preceding, of the number of horses four years old and upwards, and cattle less than four years old, neat stock, sheep and swine therein, on the first day of April, the number of bushels of indian corn, rye, barley, oats, beans, peas, buckwheat, potatoes, turnips, beets, carrots and apples, the number of tons of upland, bog, salt and intervale hay, the number of pounds of butter, cheese, honey, and maple sugar, the number of gallons of maple syrup and molasses, raised and made therein, the number of wool skins disposed of, the value of poultry and eggs produced, and the number of sheep killed by wild animals and dogs, during the year.

[The commissioner suggests that the returns required of assessors of cities and towns by § 49 of chapter 6, for the information of the board of state assessors, and the returns under § 56 of this chapter, afford all necessary information as to the subjects mentioned in § 40 and that §§ 40, 41 and 42 have ceased to have practical value. See report of Hon. C. W. Goddard, submitting the fourth revision of the public laws, p. 19.]

SEC. 41. The secretary of state shall cause to be printed blank tables conveniently arranged for the return of facts as aforesaid, and shall annually furnish three copies thereof, with a copy of the *two* preceding sections printed thereon, to the assessors of each city, town and plantation, on or before the twentieth day of March, annually.

SEC. 42. Such returns, when received at the office of the secretary, shall be filed by themselves in a convenient form for reference, for use of the legislature and of the commissioner of agriculture.

SEC. 43. Towns and plantations may at any regular meeting, by a vote thereof, require their assessors of taxes to keep a record, with the date thereof as near as practicable, of all persons moving into and from their respective towns and plantations during each year, and on the first day of May make a return of the same to the clerk thereof, who shall record the same in a book to be kept for such purpose, and shall furnish copies of such records upon payment of a reasonable fee.

SEC. 44. When a town treasurer is elected and qualified, the clerk shall communicate his name to the treasurer of state; and no city, town or plantation shall receive any money from the treasurer of state until the name of its treasurer has been so communicated.

REGISTRATION AND LICENSING OF DOGS, AND PROTECTION OF SHEEP.*

SEC. 45. Assessors of taxes shall include in their inventories, lists of all dogs owned by or in possession of any inhabitant on the first day of April, setting the number and sex thereof opposite the names of their respective owners or persons in whose possession the same are found, and make a return to the state treasurer of said lists and also of the number of dogs killed as required by section fifty-one of this chapter, on or before the fifteenth day of July following; and if any city or town shall fail to return to the treasurer of state on or before September first of each year, a sum of money equal to the license required by this chapter, on all dogs living on the first day of July preceding, such deficiency shall be added to the state tax of such delinquent city or town for the following year.

SEC. 46. Every owner or keeper of a dog more than four months old shall annually, before the first day of April, cause it to be registered, numbered, described and licensed for one year from the first day of April, in the office of the clerk of the *city, town or plantation* where said dog is kept, and shall keep around its neck a collar distinctly marked with the owner's name and its registered number, and shall pay to said clerk for a license

*As to registration of dogs kept by Indians in the town of Perry, see special laws, 1899, c. 202.]

the sum of one dollar and fifteen cents for each male dog and each female dog incapable of producing young, and three dollars and fifteen cents for each other female dog, and a person becoming the owner or keeper of a dog after the first day of April, not duly licensed shall cause it to be registered, numbered, described and licensed as provided above. Every owner or keeper of dogs, kept for breeding purposes, may receive annually a special kennel license authorizing him to keep such dogs for said purpose, provided he keeps such dogs within a proper inclosure. When the number of dogs so kept does not exceed ten, the fee for such license shall be ten dollars, when the number of dogs so kept exceeds ten, the fee for such license shall be twenty dollars, and no fees shall be required for the dogs of such owner or keeper under the age of six months. Dogs covered by the kennel license are exempt from the provisions of this section requiring registration, numbering or collaring.

—fees.

—special
kennel
license.

—license fee.

SEC. 47. The clerks of cities, towns and plantations shall issue said license and receive the money therefor, and pay the same to the treasurer of their respective cities, towns and plantations, within thirty days thereafter, retaining to their own use fifteen cents for each license issued; and the said treasurer shall pay the money so received to the treasurer of state on or before September first of each year. Such clerks shall keep a record of all licenses issued by them, with the names of the owners or keepers of dogs licensed, and the sex, registered numbers and description of all such dogs; provided, however, that the sex, registered numbers and description shall not be required of dogs covered by a kennel license.

Clerk shall issue license, receive fees and pay same to the town treasurer, who shall pay it into state treasury.
1893, c. 287, § 3.

—record of
licenses.

SEC. 48. Each *city, town and plantation* treasurer shall keep an accurate and separate account of all moneys received and expended by him under the provisions of this chapter.

Treasurers shall keep account.
1893, c. 287, § 4.
Penalty for keeping unlicensed dog.
1893, c. 287, § 5.

SEC. 49. Whoever keeps a dog contrary to the provisions of this chapter shall forfeit ten dollars, five of which shall be paid to the complainant and five to the treasurer of the *city, town or plantation* in which such dog is kept.

SEC. 50. The mayor of each city, (and) the *selectmen* (municipal officers) of towns and the *assessors of* plantations shall annually within ten days from the first day of May issue a warrant to one or more police officers or constables directing them to proceed forthwith either to kill or cause to be killed all dogs within such city, town or plantation not licensed and collared or inclosed according to the provisions of this chapter, and to enter complaint against the owners or keepers thereof. Such officers shall receive from the city, town or plantation, one dollar for each dog so killed. All bills for such services shall be approved by the mayor of cities, and municipal officers of towns and plantations.

Warrants to be issued to officers to kill all unlicensed dogs.
1893, c. 287, § 6.
1901, c. 163, § 2.
93 Me., 388.

—fees of officers.

SEC. 51. Each police officer or constable to whom the warrant named in the preceding section is issued, shall return the same on or before the first day of July following to the officer or officers issuing the same, and shall state in said return the number of dogs killed and the names of the owners or keepers thereof, and whether all unlicensed dogs therein have been killed and the names of the persons against whom complaint has been made under the provisions of said section.

Return of warrant and what it shall contain.
1893, c. 287, § 7.

SEC. 52. The secretary of state shall seasonably forward to the clerks of the several *cities, towns and plantations*, copies of the seven preceding sections, and each clerk shall annually, at least twenty days before the first day of April, post said copies in the usual places of posting notices of the annual meeting of the *city, town or plantation*.

Secretary of state to forward copies of §§ 45-51.
1893, c. 287, § 10.
—copies to be posted.

SEC. 53. When a dog does damage to a person or his property, his owner or keeper, and also the parent, guardian, master, or mistress, of any minor or servant, who owns or keeps such dog, forfeits to the person injured the amount of the damage done; to be recovered by action of trespass. (a)

Damages by dogs, liability for.
R. S., c. 30, § 1.
1895, c. 115.

(a) 62 Me., 279; 74 Me., 488; 75 Me., 564; 78 Me., 559; 83 Me., 568; 87 Me., 172.

Payment of damage done by dogs or wild animals to domestic animals.
1893, c. 287, § 9.
1901, c. 178, § 1.

—amount paid may be recovered of owner or keeper of dogs.

Joint owners of dogs liable jointly and severally.
1893, c. 287, § 12.

Reimbursement of amount paid by cities and towns.
1893, c. 287, § 13.
1901, c. 178, § 2.

How money remaining unexpended in state treasury disposed of.
1893, c. 287, § 14.
1897, c. 297, § 3.

Penalty, if officer refuses or neglects duty.
1893, c. 287, § 8.

Owner of registered dog may recover full value of same if stolen or killed unlawfully.
1893, c. 287, § 11.
When dogs may be lawfully killed.
1901, c. 222, § 3.
R. S., c. 30, § 2.
93 Me., 389.

Penalty for not confining or killing dangerous dogs after notice.
R. S., c. 30, § 3.
75 Me., 569.

SEC. 54. Whenever any sheep, lambs or other domestic animals, owned by a resident of this state are killed or injured by dogs or wild animals, such owner may make complaint thereof to the mayor of the city, or to one of the municipal officers of the town or plantation where such damage was done, within twenty-four hours after he has knowledge of the same, and thereupon the municipal officers of *such city, town or plantation* shall investigate such complaint and if satisfied that such damage was committed by dogs or wild animals within the limits of their city, town or plantation, they shall estimate the amount thereof and direct that the same be paid from the (town) treasury of *their city, town or plantation*. Any *city, town or plantation* paying such damages caused by dogs, may maintain an action on the case against the owner or keeper of such dogs to recover the amount paid, not exceeding the actual damage committed.

SEC. 55. If any sheep, lambs or other domestic animals are killed or injured by two or more dogs at the same time, kept by two or more persons, the owners or keepers of such dogs shall be jointly and severally liable for such damage.

SEC. 56. When any city, town or plantation shall have paid damages to the owner of sheep, lambs or other domestic animals, as provided in section fifty-four, for losses caused by dogs, and the amount of such damages cannot be collected from the owners or keepers of said dogs, or the dog or dogs causing such losses cannot be identified, or shall have paid such damages for losses caused by wild animals, the mayor of such city or the municipal officers of said town or plantation shall forward to the treasurer of state a statement of facts in each case showing the amount so paid, and the treasurer of state shall reimburse such city, town or plantation to the amount of such damage from the fund received by the state under section forty-seven.

SEC. 57. All money received by the state treasurer as provided in section forty-seven and remaining unexpended at the end of the year shall be credited to the several *cities, towns and plantations* upon their state tax in proportion to the amount each has paid into the treasury under the provisions of this chapter; provided, however, that the amount to be refunded to such plantations as are taxed as wild land shall be paid direct to the plantation treasurer instead of being credited on state tax.

SEC. 58. Any *city or town* officer who refuses or wilfully neglects to perform the duties imposed by the thirteen preceding sections forfeits not less than ten dollars nor more than fifty dollars to be recovered by an action at law, in the name and for the use of the town.

SEC. 59. Whoever steals or confines and secretes any registered dog, or kills any such dog, unless such killing be justifiable in the protection of person or property (or game), shall be liable to the owner in a civil action for the full value of such dog.

SEC. 60. Any person, may at any time, lawfully kill any dog which hunts or chases a moose, caribou, or deer, or any dog kept or used for that purpose. Any person may lawfully kill a dog which suddenly assaults him or another person when peaceably walking or riding, or is found worrying, wounding, or killing any domestic animal, outside of the inclosure or immediate care of his owner.

SEC. 61. Whoever is so assaulted, or finds a dog strolling out of the inclosure or immediate care of his master, may, within forty-eight hours thereafter, make oath before a justice of the peace that he really suspects such dog to be dangerous or mischievous, and shall notify his master by giving him a copy of said oath, signed by the justice; and if the master

Note. In P. L. 1893, c. 287, P. L. 1897, c. 297 and in P. L. 1901, c. 178 the phrase "cities, towns and plantations" is constantly used. The commissioner recommends the use of the word "towns," which by virtue of c. 1, § 6, paragraph XVIII includes cities and plantations, wherever it can be used without obscuring the meaning of the sentence.

neglects for twenty-four hours thereafter, to confine or kill such dog, he forfeits five dollars to any prosecutor; and if such dog is again at large out of the care of his master, any person may lawfully kill him.

SEC. 62. If a dog, after notice so given, wounds any person by a sudden assault as aforesaid, or wounds or kills any domestic animal, the owner or keeper shall pay the person injured treble damages and costs.

Owner liable to treble damages after notice.
R. S., c. 30, § 4.
75 Me., 569.

PRESERVATION OF RECORDS.

SEC. 63. Cities and towns of more than thirteen hundred inhabitants shall provide fire proof safes or vaults of ample size for the reception and preservation of all completed books of record and registry belonging thereto; upon the completion of any such book of record and registry, the clerk of the city or town, shall deposit the same in such safe or vault, and such books shall be kept in such safe or vault, except when required for use.

Cities and towns shall provide safes and vaults.
1897, c. 201, § 1.

SEC. 64. The clerks of all cities and towns shall, in the month of December in each year, make a return to the clerks of the supreme judicial court in the several counties, showing the number and nature of such books of record and registry as are in their custody, and where they are kept and deposited; said return shall also show where the books of the municipal officers and treasurer are kept and deposited.

Clerks shall make return to supreme judicial court, of books of record and registry.
1897, c. 201, § 2.

SEC. 65. Any city or town which neglects to perform the duties prescribed by section sixty-three shall forfeit for each month so neglecting, the sum of ten dollars, one-half to the complainant and one-half to the county in which such city or town is located.

Penalty for neglect of § 63.
1897, c. 201, § 3.

BURIAL OF HONORABLY DISCHARGED SOLDIERS AND SAILORS.

SEC. 66. Whenever any person who served in the army, navy or marine corps of the United States during the war of eighteen hundred and sixty-one or during the war with Spain, and was honorably discharged therefrom, shall die, being at the time of his death a resident of this state and in destitute circumstances, the state shall pay the necessary expenses of his burial; such expenses shall not exceed the sum of thirty-five dollars in any case, and the burial shall be in some cemetery not used exclusively for the burial of the pauper dead.

State shall pay burial expenses of destitute soldiers and sailors.
1887, c. 33, § 1.
1899, c. 16.
92 Me., 443.
93 Me., 101.

SEC. 67. The municipal officers of the city or town in which such deceased resided at the time of his death, shall pay the expenses of his burial, and if he die in an unincorporated place, the town charged with the support of paupers in such unincorporated place, shall pay such expenses, and in either case upon satisfactory proof by such town or city to the governor and council of the fact of such death and payment, the governor shall authorize the state treasurer to refund said town or city the amount so paid, provided, however, that the person whose burial expenses are paid in accordance with the provisions of this section and the preceding section shall not be constituted a pauper thereby; said proof shall contain a certificate from the post commander of the post of the Grand Army of the Republic, located nearest the town or city which paid said burial expenses, stating that such person was an honorably discharged soldier or sailor and in destitute circumstances.

Cities and towns shall be reimbursed such expenses.
1887, c. 33, § 2.
1899, c. 125.
93 Me., 101.

SEC. 68. The legislature shall from time to time, appropriate the necessary sum of money for the purpose of carrying out the provisions of the two preceding sections.

—such soldier shall not be regarded a pauper.

Appropriations shall be made by legislature.
1887, c. 33, § 3.

ARMORIES.

Armories to be provided by town officers.
R. S., c. 3, § 43.

—also places for parade, etc.

—rent of \$100 to be allowed by state.

SEC. 69. Municipal officers shall provide for each company of volunteer militia within their towns, a suitable armory or place of deposit for the arms, equipments and equipage, furnished by the state. They shall also provide a suitable room for the safe keeping of books, the transaction of business, and the instruction of officers for each regiment or separate battalion of such militia located within their towns, and suitable places for their parade, target practice and drill. A reasonable compensation for rent of such armory, headquarters, or place of deposit, not exceeding one hundred dollars a year may be allowed from the state treasury to the town or city so furnishing such armory, headquarters, or place of deposit.

STREET COASTING AND SLIDING MAY BE RESTRICTED.

Streets, roads or sidewalks may be designated for coasting.
R. S., c. 3, § 44.

A record of such designation to be made.
R. S., c. 3, § 45.

SEC. 70. Municipal officers may designate public streets, roads or sidewalks whereon no person shall slide with any vehicle under a penalty not exceeding five dollars and the forfeiture of the vehicle, to be recovered on complaint to the use of the town where the offense is committed.

SEC. 71. When streets, roads or sidewalks have been so designated, the municipal officers shall cause such designation to be recorded in the records of the town, and their action shall be in force until modified or annulled by like authority; police officers and constables shall enforce the preceding section.

TOWNS MAY RAISE AND HOLD MONEY IN TRUST.

Money may be raised for what purposes.

R. S., c. 3, § 46.
See c. 15, § 1;
c. 18, § 70; c. 24, § 11.

May publish their histories, celebrate anniversaries.

R. S., c. 3, § 47.
—observe memorial day and fourth of July.

1887, c. 19.
—erect soldiers' monument.

59 Me., 494.
Towns may create sinking fund.

1897, c. 208, § 1.
How fund shall be used.

1897, c. 208, § 2.
—penalty for misuse of.

Towns and cities may refund indebtedness.

1887, c. 65.
Doings of towns in sup-

SEC. 72. The voters, at a legal town meeting, may raise the necessary sums for the support of schools and the poor; making and repairing highways, town ways and bridges; purchasing and fencing burying grounds; purchasing or building and repairing a hearse and hearse-house, for the exclusive use of its citizens; and for other necessary town charges. (a)

SEC. 73. Cities and towns may raise money to procure the writing and publication of their histories, (to celebrate any centennial or other anniversary of the settlement or incorporation of such city or town, and to publish the proceedings of any such celebration), to defray the expenses of the observance of memorial day (and independence day), and a sum not exceeding five thousand dollars in any one town for erecting a suitable monument in memory of the soldiers who sacrificed their lives in defense of their country in the war of eighteen hundred and sixty-one.

SEC. 74. Any city or town which has a funded indebtedness may create a sinking fund for the payment and redemption of such indebtedness, may raise money by taxation for such purpose, and may purchase its own bonds as well as other securities, and place them in such sinking fund.

SEC. 75. Such sinking fund shall be used for no other purposes than those provided for in the preceding section, and any town officer who shall use or appropriate the moneys or securities which compose such sinking fund in any other manner or for any other purpose, than above provided, shall be punished by fine not exceeding two thousand dollars or by imprisonment for not more than two years.

SEC. 76. Cities and towns may issue and negotiate their notes, bonds or scrip for receiving, refunding or paying in whole or in part, any indebtedness thereof, which has or may hereafter become due.

SEC. 77. The past acts of towns, in offering, paying and contracting to pay, and in raising and providing means to pay expenses for recruiting for

(a) 3 Me., 91, 195; 14 Me., 378; 20 Me., 182; 51 Me., 176; 52 Me., 597; 54 Me., 250; 63 Me., 236; 72 Me., 354, 522; 82 Me., 44. As to power to aid in construction of railroads, see c. 51, §§ 170-175.

their several quotas, or bounties to or for volunteers, drafted men or substitutes of drafted men, or enrolled men, mustered into or enlisted for the military or naval service of the United States, are valid, provided, that such acts have been done at meetings legally called and held in pursuance of warrants therefor, setting forth the purposes upon which such acts were based. All taxes assessed, contracts made, and notes and orders given by municipal officers in pursuance of votes passed at such meetings, are valid. (a)

SEC. 78. Contracts made in pursuance of votes, passed at such meetings, by such municipal officers, or their agents, with any volunteer, drafted man, or substitute, or with third persons, or associations, for providing means to pay bounties to volunteers, drafted men or substitutes, are valid.

SEC. 79. Contracts heretofore made by such municipal officers, or by third persons, for any town, without previous authority, to pay bounties to or for volunteers, drafted men, or substitutes, in or enlisted for the military or naval service of the United States, may be ratified by any town at a legal meeting, called and notified as provided in section seventy-seven.

SEC. 80. Whenever the municipal officers of any city or town are notified in writing by the executors of any will, or by the trustees created by virtue of the terms thereof, that a devise or bequest in behalf of said city or town has been made upon conditions contained in said will, or by any individual, that he intends to make a conditional gift, in behalf of said city or town, the municipal officers of said city or town, shall, within sixty days after said notice to them, call a legal meeting of the inhabitants of said city or town qualified to vote upon city or town affairs. Said municipal officers shall give notice in their warrants, of the objects of said meeting, and such other notice as said municipal officers shall deem proper. At such meeting, the said inhabitants shall vote upon the acceptance of said devise or bequest or conditional gift, and if a majority of the legal voters present, then and there vote to accept said devise or bequest or conditional gift, in accordance with the terms contained in said will, and upon the conditions made by the testator or by said individual, said municipal officers of said city or town, shall forthwith notify said executors or trustees, or individual, in writing, of said acceptance by said city or town aforesaid, or the non-acceptance thereof.

SEC. 81. Whenever the executors or trustees, under any will have fully discharged their duties respecting the payment, delivery, or otherwise, of any devise or bequest to said city or town, or any such individual has made such contemplated conditional gift to said city or town, and said city or town has accepted said devise or bequest or conditional gift, in accordance with the conditions thereto attached, as set forth in the preceding section, then said city or town shall perpetually comply with, and strictly maintain and keep all the conditions and terms upon which said devise or bequest or conditional gift was made; and any city or town so accepting said devise or bequest, or conditional gift and receiving the same, or enjoying the benefits therefrom, may raise money to carry into effect the requirements and terms upon which said devise or bequest or conditional gift was so accepted and received. The provisions of this and the preceding section shall apply only to devises and bequests and gifts, devised and bequeathed or given to cities and towns for educational, benevolent and charitable purposes and objects, or for the care, protection, repair and improvement of cemeteries owned by said cities or towns.

SEC. 82. Any city or town may receive money by donation or legacy in trust for benevolent, religious, or educational purposes, for the erection and maintenance of monuments, and for the benefit of public cemeteries and lots therein; provided, that the city or town lawfully consents.

SEC. 83. Interest shall be allowed if the fund is used by the city or town; and any city or town may use the principal of any trust fund for

pression of the rebellion, made valid. R. S., c. 3, § 48. —war taxes, notes, &c., valid.

War contracts valid. P. S., c. 3, § 49. 69 Me., 548. 60 Me., 122. 69 Me., 41, 66.

Unauthorized war contracts may be ratified.

R. S., c. 3, § 50. 55 Me., 14, 196. 69 Me., 55; 75 Me., 74.

Municipal officers authorized to call meetings to accept legacies and gifts.

1887, c. 11, § 1. 1899, c. 44, § 1. —notice of object of meeting shall be given.

Cities and towns may raise money to carry into effect terms of will or gift. 1887, c. 11, § 2. 1899, c. 44, § 2.

See c. 15, § 19.

—shall only apply to gifts, etc., for certain purposes.

Towns may receive money in trust. R. S., c. 3, § 51. See c. 15, §§ 14-19 and c. 55, § 19. 85 Me., 132-511. Interest allowed, if fund is used.

(a) 51 Me., 610; 52 Me., 596; 53 Me., 450, 576; 56 Me., 202, 451; 59 Me., 131-17, 548; 60 Me., 122; 69 Me., 41, 55; 75 Me., 74.

R. S., c. 3, § 52.
1893, c. 300.
—fund may be
used if town
or city so
votes.
85 Me., 132, 518.

S. J. Ct. may
establish
rate of interest.

Fund how ap-
plied.

R. S., c. 3, § 53.

To revert to
donor, if mis-
applied.

R. S., c. 3, § 54.

municipal purposes, if the town, or the city council of the city, votes to so use it, at a meeting called after due notice, at a rate of interest less than six per cent, if the party creating the trust so provides, or by an agreement with the beneficiary, approved by a decree in equity of the supreme judicial court, or such city or town may procure a decree from the supreme judicial court sitting in equity, establishing the rate of interest that such city or town shall pay for the use of such fund, and the supreme judicial court is hereby given jurisdiction over the question of such use and rate of interest in such cases; otherwise, it shall be placed at interest or income, the city or town being responsible for its security.

SEC. 84. The city or town, by its officers or agents, shall apply the fund or its income in accordance with the written directions of the donor or testator, made known at the time when the fund was accepted.

SEC. 85. If the city or town fails to apply the fund or its income at the times and for the purposes prescribed in said directions, it reverts to the donor, if living; otherwise, to his heirs.

PROTECTION OF FISH.

Cities, towns
and planta-
tions, may
raise money
for propaga-
tion of fish.
1893, c. 151.
1899, c. 42.
1901, c. 284, § 58.
See c. 1, § 6,
¶ xviii.

SEC. 86. *Cities, towns and plantations* may raise annually, by a two-thirds vote *at their annual meeting*, a sum not exceeding five hundred dollars, to be expended by the municipal officers thereof or by a commissioner elected by the *cities, towns or plantations*, for the propagation and protection of fish in public waters located wholly or partially within their respective limits. A report of the expenditures thereof shall be made at the next annual meeting by the officer or officers authorized to expend such appropriation.

PUBLIC PARKS AND SQUARES.

Towns and
cities may
choose Park
Commission-
ers.
1885, c. 291.

—duties of.

Cities and
larger towns
may, on peti-
tion, take
land for
parks,
squares,
and public
libraries.
R. S., c. 3, § 55.
1901, c. 192.

SEC. 87. Cities and towns may choose by ballot, (three) park commissioners, to hold office one, two and three years, respectively, and after the first year choose annually a commissioner for three years in place of one whose term expires; they shall have the care and superintendence of the public parks and direct the expenditures of all moneys appropriated for the improvement of the same.

SEC. 88. Any city or town, containing more than one thousand inhabitants, upon petition in writing signed by at least thirty of its tax paying citizens, directed to the municipal officers, describing the land to be taken as hereinafter provided, and the names of the owners thereof so far as they are known, at a meeting of such town, or of the mayor, aldermen and council of such city may direct such municipal officers to take suitable lands for public parks, squares or a public library building; and thereupon such officers may take such land for such purpose, but not without consent of the owner, if at the time of filing such petition, with such officers, or in the office of the clerk of such town or city, such land is occupied by a dwelling house wherein the owner or his family reside.

SEC. 89. Whenever the municipal officers of such city or town are directed to take land as provided in the preceding section, they shall, within ten days, give written notice of their intention to take such land, describing the same, and the time and place of hearing, by posting the same in two public places in the town where the land lies, and in the vicinity thereof, and by publishing the same in a newspaper printed in such city or town, seven days before the day of such hearing, if any, otherwise, in a newspaper printed in the county where the land lies, three weeks successively, the last publication to be seven days before such hearing. The municipal officers shall meet at the time and place specified in the notice, view the land to be taken, hear all parties interested, and if they decide that the land is suitable for the purpose, they shall take the same and estimate the damages to be paid to each owner, so far as known, and make return of their doings in writing, signed by a majority of them, which

Municipal of-
ficers must
give written
notice of in-
tention so to
take land.
R. S., c. 3, § 56.

—hearing to
be given,
damages to be
paid, and re-
turn filed and
recorded.

return shall describe by metes and bounds the land so taken, and state the purpose for which it is taken, the names of the owners, so far as known, and the amount of damages awarded to each. The return shall be filed and recorded in the clerk's office of such city or town, and a copy thereof, certified by such clerk, shall be recorded in the registry of deeds for said county.

—return to be recorded in clerk's office and in registry of deeds.

SEC. 90. Any person aggrieved by the estimate of damages may *appeal therefrom by filing, within thirty days, in the office of the county commissioners for the county where the land lies, a petition in writing, signed by the party aggrieved, his agent or attorney, describing the land, the interest of the petitioner therein, the amount of damages awarded therefor, and claiming an appeal to the county commissioners from said estimate. A certified copy of such petition shall be served upon such municipal officers, by leaving the same in the clerk's office of such town or city, at least fourteen days before the hearing thereon; and subsequent proceedings shall be as provided respecting highways* (have them determined by written complaint to the supreme judicial court in the manner provided respecting damages for the establishment of town ways). When such damages are finally determined, they shall be certified to the clerk of such city or town, and paid by the treasurer thereof.

Appeal from estimate of damages.
R. S., c. 3, § 57.
See c. 18, § 20.

—damages, how paid.

DISORGANIZED TOWNS.

SEC. 91. Where towns are disorganized by a repeal of their charters, and their liabilities are excepted and reserved by the repealing act, legal service of process to collect such liabilities may be made on any inhabitant of lawful age resident in the territory included in said town, as provided for service of such process against towns; *provided*, that there are no legal officers in said territory on whom service can be made. This section extends to school districts in said towns so far as applicable.

Debts of disorganized towns collectable.
R. S., c. 3, § 58.
See c. 81, § 19.
—proviso.
—so with school districts therein.

TOWN, VILLAGE AND CITY BY-LAWS AND ORDINANCES.

SEC. 92. Towns, cities, and village corporations may make by-laws or ordinances, not inconsistent with law, and enforce them by suitable penalties, for the purposes and with the limitations following: (a)

By-laws of towns, cities and villages.
R. S., c. 3, § 59.

I. For managing their prudential affairs, with penalties not exceeding five dollars for one offense, subject to the approval of the county commissioners, or a judge of the supreme judicial court. (b)

For managing prudential affairs.

II. For establishing police regulations, for the prevention of crime, protection of property, and preservation of good order, and to regulate the use and manner of the use of bicycles in the streets in the night time.

Establishing police regulations.
1899, c. 118.

III. Respecting infectious diseases and health. (c)

IV. For regulating the going at large of dogs. (d)

V. Respecting the measure and sale of wood, bark, and coal brought to market, and teams coming therewith. (e)

VI. For setting off portions of their streets for side walks, keeping them clear of snow and other obstructions, regulating the use thereof, and for planting and preserving trees by the side thereof, and for the proper protection and care of public parks and squares within the same and all monuments, statues and erections thereon. (f)

Sidewalks, planting trees, and protection of parks, etc.
1892, c. 210.
1897, c. 188.
See c. 18, §§ 17, 19, 64, 74.

(a) 36 Me., 320; 70 Me., 522.

(b) See c. 11, § 45; c. 15, § 18; c. 17, §§ 7, 10, 26-30; c. 26, §§ 1, 20, 23; 93 Me., 77.

(c) R. S., c. 14, § 36; see c. 14, § 94.

(d) See §§ 53-62.

(e) See c. 41, § 1.

(f) 37 Me., 331; 78 Me., 31; 85 Me., 388.

Location and protection of monuments, boundary-stones, trees, lamp-posts and hydrants.

Erection of buildings.
1867, c. 56.
See c. 26, §§ 25-36.
Regulation of vehicles.

—by-laws to be published or posted.
1898, c. 237.
93 Me., 77.

For protection against the sliding of snow and ice from roofs.

Sale of fresh meat and fish in cities.
See c. 17, § 7.
Traffic in junk, metals, etc.

Cities may require persons selling milk to be licensed.
1901, c. 183.
See c. 38, §§ 44-51.

Selectmen of towns authorized to appoint police officers.
1891, c. 59, § 1.

Powers and removal of.
1891, c. 59, § 2.
See c. 30, § 45;
c. 80, § 67.

VII. Respecting the location and protection of monuments, boundary-stones, curb-stones, stepping-stones or horse-blocks, trees, lamp-posts, posts and hydrants, and all other things placed within the limits of their roads, ways and streets, by municipal authority and for legitimate municipal purposes; and no such objects placed as aforesaid, if located in accordance with such by-laws and ordinances, shall be deemed defects in such road, way or street.

VIII. Respecting the erection of buildings therein, and defining their proportions, dimensions and the material to be used in the construction thereof; and any building erected contrary to a by-law or ordinance adopted under this specification is a nuisance.

IX. For the regulation of all vehicles used therein, by establishing the rates of fare, routes and places of standing, and in any other respect; but by-laws and ordinances for this purpose shall be published one week at least before they take effect, in some newspaper printed therein, or if there is no newspaper printed therein, such by-laws and ordinances shall be posted at least one week before they take effect, in two public and conspicuous places therein, and published once in some newspaper printed in the county in which said town is situated; and penalties for their breach shall not exceed twenty dollars for one offense, to be recovered by complaint to the use of such city, town or corporation.

X. For protection of persons against injury from the sliding of snow and ice from roofs of buildings; but the municipal authorities, shall notify the owners of the buildings of by-laws or ordinances adopted under this specification, and if such owners do not comply with them in thirty days after notice, they shall be liable for all injury sustained by any person in consequence thereof; and said authorities, at the expense of their cities, towns or corporations, may place the required guards or other obstructions on the roofs of such buildings, and the reasonable charges therefor may be recovered of such owners.

XI. Cities may establish localities for, and regulate the sale of fresh meat and fish therein, and fix penalties for breach thereof.

XII. Cities may establish ordinances regulating the purchase and sale of articles usually bought by old junk dealers, and may therein prescribe conditions to be observed by buyers and sellers, to prevent or detect the sale or purchase of stolen goods; and suitable penalties may be prescribed in such ordinances.

XIII. Cities may establish ordinances requiring all persons selling milk therein to be licensed, and may prescribe in such ordinances the terms and conditions upon which such licenses may be granted, when and how such licenses may be revoked, and may prescribe penalties for violations of such ordinances. No person, unless so licensed, shall sell milk in any city where a license is required as herein provided.

POLICE OFFICERS.

SEC. 93. The selectmen of towns may appoint and shall control and fix the compensation of police officers. Such appointment shall be in writing, signed by a majority of the selectmen and recorded by the town clerk, and shall be for such time not exceeding one year as the selectmen shall determine.

SEC. 94. Police officers so appointed shall severally have all the powers of a constable in criminal matters, within the limits of the town, and may be removed by the selectmen when they shall deem that the interests of the town require such removal.

WHARVES AND FISH WIERS.

SEC. 95. Any person intending to build or extend any wharf or fish weir in tide waters, within the limits of any city or town, may apply in writing to the municipal officers thereof, stating the location, limits and boundaries, as nearly as may be, of such intended erection or extension, and asking license therefor. Upon receiving such application, said officers shall give at least three days' public notice thereof, and shall therein designate a day on which they shall meet on or near the premises described, and examine the same. If upon such examination and hearing of all parties interested, said officers decide that such erection or extension would not be an obstruction to navigation, or an injury to the rights of others, and determine to allow the same, they shall issue a license under their hands to the applicant, authorizing him to make said erection or extension, and to maintain the same within the limits mentioned in such license.

SEC. 96. In any river or tide water lying between two towns or cities, no such wharf or fish weir shall be erected without the consent of the municipal officers of both; and in no case shall any wharf be extended beyond any wharf lines heretofore legally established.

SEC. 97. The application and petition aforesaid, with the notice and proceedings thereon, and the license granted, shall be recorded in said town. Reasonable compensation shall be paid by said petitioner to the municipal officers for their services and expenses, and to the clerk for recording, and if license is granted, five dollars additional shall be paid therefor by said petitioner to said town.

SEC. 98. No fish weir or wharf shall be extended, erected or maintained, except in accordance with this chapter; and no fish weir, or wharf shall be erected or maintained in tide waters below low water mark in front of the shore or flats of another without the owner's consent, under a penalty of fifty dollars for each offense to be recovered in an action of debt by the owner of said shore or flats; but this chapter does not apply to weirs, the materials of which are chiefly removed annually, provided that they do not obstruct navigation, nor interfere with the rights of others. This section shall not affect any wharves so erected or maintained on the twenty-first day of April, nineteen hundred and one.

HARBOR MASTERS.

SEC. 99. Selectmen of towns, may annually appoint a harbor master, who shall be subject to all the duties and liabilities of said officer in cities, may establish his compensation, and may, for cause, by them declared in writing, after due notice to such officer, and hearing thereon if requested, remove him and appoint another in his stead. Where two or more towns or cities, or a town and city, are situated on the same general harbor, the larger town or city has the appointing power as above.

SEC. 100. The municipal *authorities* (officers) of all maritime towns and plantations may make rules and regulations for the keeping open of convenient channels for the passage of vessels in the harbors and waterways of the towns for which they act, and may establish the boundary lines of such channels, and assign suitable portions of their harbors for anchorages.

SEC. 101. Such rules and regulations as may be made by such municipal *authorities* (officers) shall be enforced and carried out by the harbor master of said town, who may appoint a deputy to act in case of his absence or disability.

SEC. 102. Such harbor master shall, upon complaint to him by the master, owner or agent of any vessel, cause any other vessel or vessels

Application for license to build or extend wharves and fish weirs. R. S., c. 3, § 60. 68 Me., 259, 261. 85 Me., 120.

—notice, how given.

—license, when granted.

Waters lying between two towns. R. S., c. 3, § 61. 85 Me., 120.

—wharf lines. Application and proceedings to be recorded.

—compensation to officers. R. S., c. 3, § 62. 85 Me., 120.

Fish weirs and wharves shall be extended in accordance herewith.

R. S., c. 3, § 63. 1901, c. 220.

—no weir or wharf to be set up in tide waters without consent of owner of shore or flats.

—exception. 85 Me., 118. 91 Me., 352.

Selectmen may appoint harbor masters.

R. S., c. 3, § 64. See c. 36, § 23.

—where one harbor includes two or more towns.

Municipal officers may make rules for passage of vessels in harbors and establish channel lines.

1901, c. 259, § 1. Rules shall be enforced by harbor master or deputy. 1901, c. 259, § 2.

Vessels obstructing anchorage

shall be removed by harbor master.
1901, c. 259, § 3.

May put crew on board to move vessel to suitable berth.
1901, c. 259, § 4.

Harbor master may arrest for assault.
1901, c. 259, § 5.

obstructing the free movement or safe anchorage of such vessel to remove to a position to be designated by him, and to cause, without any complaint being made to him, any vessels anchoring within the channel lines as established by the municipal *authorities* (officers) as provided in section one hundred to remove to such anchorage as he may designate.

SEC. 103. If such vessel has no crew on board, or if the master or other person in charge neglects or refuses to move such vessel as directed by the harbor master, then and in that case such harbor master may put a suitable crew on board and move such vessel to a suitable berth at a wharf or anchorage at the cost and risk of the owners thereof, and shall charge two dollars, to be paid by the master or owner of such vessel, which charge together with the cost of the crew for removing such vessel the harbor master may collect by suit.

SEC. 104. Harbor masters may arrest and deliver to the police authorities on shore any person committing an assault upon them or another person acting under their authority.

TOWN LINES.

Perambulation of town lines every five years.
R. S., c. 3, § 65.
56 Me., 30.

—proceedings and penalties.

Monuments may be erected at angles, etc.
R. S., c. 2, § 66.

—and perambulation every ten years.

Disputed town lines settled by S. J. C.
R. S., c. 3, § 67.
53 Me., 325.
65 Me., 201-3.
66 Me., 364.
70 Me., 179.
76 Me., 30.
79 Me., 172.
84 Me., 178.
89 Me., 214.
90 Me., 235.

Pay of commissioners.
R. S., c. 3, § 68.
65 Me., 202.

SEC. 105. Lines between towns shall be run once every five years, except as mentioned in the two following sections. The municipal officers of the oldest town shall give ten days notice in writing to such officers of the adjoining towns of the time and place of meeting for perambulation; and each officer who neglects to notify or attend in person, or by substitute, forfeits ten dollars, two thirds to the town which complies with its duty, and one-third to any two or more of said officers of the town complying, to be recovered within two years after the forfeiture is incurred; and the proceedings of such officers, after every such renewal of boundaries, shall be recorded in their town books.

SEC. 106. Towns, which, since March twenty-two, eighteen hundred and twenty-eight, have perambulated, or shall perambulate their lines as by law prescribed, and set up stone monuments, at least two feet high, at all the angles, and where the lines cross highways, or on or near the banks of all rivers, bays, lakes, or ponds, which said lines cross, or which bound said lines, are exempt from the duty of perambulating said lines, except once every ten years, commencing ten years from the time that the stone monuments were so erected.

SEC. 107. When a town petitions the supreme judicial court, stating that a controversy exists between it and an adjoining town respecting a town line, and praying that it may be run, the court, after due notice to all parties concerned, may appoint three commissioners, who shall, after giving notice of the time and place of meeting, to all persons interested, ascertain and determine the lines in dispute, and describe them by courses and distances, and make, set, and mention in their return, suitable monuments and marks for the permanent establishment thereof, and make duplicate returns of their proceedings; one of which shall be returned to the court, and the other to the office of the secretary of state; and such lines shall be deemed in every court and for every purpose the dividing lines between such towns.

SEC. 108. The court may allow the commissioners a proper compensation for their services, and issue a warrant of distress for its collection from said towns in equal proportions.

PENALTY FOR NEGLIGENCE OF DUTY BY TOWN OFFICERS.

SEC. 109. Every town officer, who neglects any duty lawfully required of him, forfeits not exceeding twenty dollars for every such neglect, when no other penalty is provided, to be recovered in an action of debt in the name and to the use of the town, by the treasurer thereof.

Penalty for neglect of official duty.
R. S., c. 3, § 69.
37 Me., 90.

PLANTATIONS.

SEC. 110. Commissioners of counties containing unincorporated townships, shall, at the expiration of every period of five years from March, eighteen hundred and sixty-one, determine from the United States census, when taken the preceding year, and by actual enumeration when not so taken, what townships have not less than two hundred inhabitants, and make a suitable description and designation thereof, and return them to the secretary of state, to be by him recorded.

Census of larger unincorporated townships, duty of co. com'rs respecting.
R. S., c. 3, § 70.
See c. 24, § 35.
56 Me., 31.
64 Me., 267.
Organization of such townships.
R. S., c. 3 § 71.
40 Me., 223.
56 Me., 31.
64 Me., 265-6.
76 Me., 453.

SEC. 111. Immediately after making such return, said commissioners shall issue their warrant to one of the principal inhabitants of each of such unincorporated townships, commanding him to notify the inhabitants thereof qualified to vote for governor, to assemble on a day and at a place named in the warrant, to choose a moderator, clerk, three assessors, treasurer, collector of taxes, constable, superintending school committee and other necessary plantation officers. Notice of such meeting shall be given by posting an attested copy of the warrant therefor in two public and conspicuous places in the township fourteen days before the day of meeting. The warrant with such inhabitant's return thereon shall be returned to the meeting, and the above named officers shall be chosen and sworn.

SEC. 112. But any unincorporated or unorganized township containing any number of inhabitants may be organized as follows: one or more of the county commissioners on written application, signed by three or more persons qualified to be voters, inhabitants of any unincorporated or unorganized township in their county, may issue a warrant to one of them, requiring him to warn a meeting of the voters of such place residing within the limits described in the warrant; or, when a state or county tax is laid on such place, the state treasurer or said commissioners without application therefor, may issue such warrant to one of the principal inhabitants of such place; and in either case the warrant, notice of meeting, and proceedings therein shall be the same as provided in the preceding section.

Organization of less populous townships.
R. S., c. 2, § 72.
40 Me., 218.
64 Me., 265-6.
83 Me., 367.

SEC. 113. At the time and place appointed for meetings for the organization of plantations under the two preceding sections, a moderator shall be chosen by ballot by the voters present, to preside at such meeting, and the person to whom the warrant was directed shall preside until such

Proceedings at meeting for organization under the two pre-

Note. As to penalty for misconduct of moderators, see § 31; c. 4, § 47; of town clerks, § 25; c. 4, § 47; of municipal officers and town clerk for neglect of duties as to selection of jurors, c. 106, §§ 16-20; of municipal officers and constables for neglect of duties as to mobs, c. 122, § 11; of constables for not returning warrant to notify officers of election, § 23; for neglect of duties as to selection of jurors, c. 106, § 17; for failure to execute coroner's warrant, c. 138, § 2; of city, town and plantation officers for refusing to allow access to town books or reports, § 39; for neglect of duty as to registration of dogs, § 58; for improper use of sinking fund, § 75; for neglecting to attend preambulation of town lines, § 105; for refusing to be sworn, c. 21; c. 6, §§ 188, 189, 195; c. 41, § 24; c. 43, § 6; for using improper ballot boxes and improperly receiving votes, c. 4, §§ 94, 134, 142; for illegal conduct relating to elections, c. 4, §§ 129 to 151, inclusive; for refusing to assess taxes, c. 6, §§ 182, 183, 184; for misapplication of certain fines, c. 15, § 5; for refusing to prosecute persons for sale of intoxicating liquors, c. 27, § 67; for not appointing sealer of weights and measures, c. 43, § 5; of town treasurers for wilfully withholding deeds of lands sold for taxes, c. 6, § 284; for neglect of duties as to weights and measures, c. 43, § 4; of constables and collectors of taxes, for refusing to give receipts, c. 6, § 210; for neglecting to make exhibit to municipal officers once in two months, c. 6, § 230; for neglecting to pay over money collected, c. 6, § 232; of fence viewers, c. 22, §§ 38, 40; of constables and captains of watch, c. 25, § 9; of fire wards, c. 26, § 6; of auctioneers, c. 34, §§ 3, 4, 5; of municipal officers and fire engineer for neglect of duty as to protection against fire, c. 26, § 44.

ceding sections.
R. S., c. 3, § 73.
76 Me., 458.
93 Me., 493.

Copy of proceedings and description of plantation, to be forwarded to sec'y of state.

—liability for state or county taxes.
R. S., c. 3, § 74.
40 Me., 218.
76 Me., 458.

Annual meeting.
R. S., c. 3, § 75.
See c. 6, §§ 189-195; c. 18, § 40.

Plantation officers' names to be returned to secretary of state.
R. S., c. 3, § 76.

—otherwise, no election blanks to be forwarded to such plantation and no votes to be counted.

—exception.

Laws for town officers apply to plantation officers, so far as applicable.
R. S., c. 3, § 77.

Assessors to perform the duties of selectmen.
—treasurer, collector and constable to give bond.
R. S., c. 3, § 78.
20 Me., 298.
—valuation. The first assessors to return to county commissioners an inventory of polls and estates.
R. S., c. 3, § 79.

moderator is chosen and by such person sworn. A clerk, three assessors, treasurer and superintending school committee, shall be chosen by ballot, and sworn by the moderator or a justice of the peace. Other plantation officers may be chosen by ballot, or other method agreed on by vote of the meeting, and shall be sworn as above named.

SEC. 114. Upon the organization of a plantation, the clerk and assessors shall transmit to the secretary of state, to be by him recorded, a certified copy of all proceedings had in effecting such organization, including the petition, if any, the warrant issued therefor and the return thereon, and the record of the meeting held in pursuance thereof, and a written description of the limits of the plantation; and thereupon all laws applicable to organized plantations shall apply to plantations organized as herein provided; but plantations organized upon applications of three or more citizens as above provided, shall not be required to pay state or county taxes unless by special order of the legislature.

SEC. 115. Organized plantations shall hold their annual meeting in March, and choose a clerk, three assessors, treasurer, collector of taxes, constable, superintending school committee, one or more surveyors of lumber, and two or more fence viewers; and *highway surveyors shall be appointed in plantations wherein highway taxes are assessed* (when money is raised for repairs of ways and bridges, may choose one or three road commissioners, as towns may do.)

SEC. 116. Clerks of organized plantations shall make return to the secretary of state on blanks by him furnished for that purpose, on or before the first day of September, annually, of the names of the assessors and clerks of their several plantations, and that the same have been sworn. When such return is not made by any such plantation, the secretary of state shall not furnish it with blanks for election returns, and no votes purporting to be cast by such plantation shall be counted or allowed by the governor and council. When a plantation is organized after the first day of July, such return is not required to be made by the clerk thereof during that year; but the votes of such plantations shall not be counted or allowed by the governor and council for any purpose, during the year of its organization, unless it is organized at least sixty days prior to the second Monday in September.

SEC. 117. Laws relating to calling, notifying and conducting town meetings, and to the elections, appointment, qualification, duties, powers, compensation, liabilities and penalties for official neglect and misconduct of town officers, apply to plantations and their officers, so far as applicable thereto, except when specially otherwise provided. Voters in plantations are liable to the same penalties for unlawful voting as voters in towns. (a)

SEC. 118. Assessors of plantations shall be considered the selectmen thereof, for the purpose of performing such duties as selectmen of towns perform. Treasurers, collectors, and constables of plantations, shall give such bond as such officers of towns are required to give, to be approved in like manner. The valuation of property for the assessment of taxes in plantations, as well as the assessment, collection and disposal thereof, shall be the same as in towns.

SEC. 119. The assessors first chosen in plantations organized under section one hundred and eleven, shall immediately take an inventory of the polls and valuation of the property therein, as the same 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 may examine and correct the same so as to make it conform to the last state valuation, and return a copy of such corrected valuation to the state treasurer, and thereupon their ratable proportion according to such valuation, of all state

(a.) As to calling meetings and choice of officers, see §§ 2 to 31. As to elections in plantations, see c. 4, §§ 163 to 167. As to penalties, see § 109, also c. 4, §§ 129 to 151; c. 6, §§ 189 to 192, 212, 254; 56 Me., 31.

and county taxes, shall be assessed on such plantations in the same manner as on towns; and such plantations, and also such as may by special order of the legislature be required to pay state or county taxes, may raise money by taxation for making and repairing ways in compliance with chapter eighteen, sections forty and ninety-two. Such inventory and valuation in any plantation shall be so taken, corrected and returned to the treasurer of state, whenever required by him.

SEC. 120. All plantations may raise and expend money for the support of schools, and making and repairing school-houses, as provided in chapter eleven, sections thirteen, ninety and ninety-one; for support of the poor, as provided in chapter twenty-four, section fifty; and sums necessary for legal plantation expenses. (b)

SEC. 121. Organized plantations shall not be composed of more than one township; and when organized under section one hundred and eleven, former organizations cease.

SEC. 122. When towns are incorporated, the assessors thereof shall return to the county commissioners of their county the original valuation first taken in their towns, on or before the fifteenth day of May next following their incorporation, and said valuation shall be examined, corrected, and a copy thereof returned to the state treasurer, to become the basis of state and county taxes in the same manner as the valuations of plantations, as provided in section one hundred and nineteen.

SEC. 123. If such valuation is not made and returned by any town or plantation 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 a basis for the assessment of state and county taxes, in the same manner as if the valuation had been taken by the assessors chosen by said town or plantation.

SEC. 124. Assessors appointed under 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 such town or plantation, and shall be collected and paid into the treasury in the same manner as county taxes.

SEC. 125. Plantations organized upon application of three or more inhabitants, may at any time be reorganized under this chapter.

(b) See c. 6, §§ 189 to 195; 7 Me., 125, 133; 14 Me., 24; 20 Me., 298; 52 Me., 595, 598; 54 Me., 250.

Note. Election of school committee, c. 11, § 28; of superintendent of schools, c. 11, § 23; of fire wards, c. 26, § 6.

Duties of municipal officers as to lists of voters, c. 4, § 36, et seq.; as to elections, c. 4, § 83, et seq.; as to forest fire wardens, c. 5, § 53; as to diseased cattle and horses, c. 14, §§ 92 to 102; as to licensing auctioneers, c. 34, § 1; pawnbrokers, c. 35, § 1; inn-holders and victualers, c. 27, § 1; public exhibitions, c. 29; sale of fire-works, c. 127, § 17; appointment of liquor agent, c. 27, § 27; weighers of beef, c. 38, § 31; inspectors of flour, c. 38, § 36; inspectors of milk, c. 38, § 44; measurer of salt, corn and grain, c. 38, § 71; inspectors of oils, c. 39, § 26; inspectors of leather, c. 39, § 35; sealers of weights and measures, c. 43, § 5; inspectors of vinegar, c. 127, § 16.

Municipal officers may enlarge burying-grounds, c. 15, § 9; may direct locations of certain trades, c. 17, § 7, c. 26, § 12; may examine defective chimneys and dangerous buildings to guard against fire, or other casualty, c. 26, §§ 13, 34, c. 17, §§ 26-30; may make regulations for keeping explosives and illuminating substances, c. 26, § 20; shall appoint inspector of buildings, c. 26, § 25; shall license erection of steam and gasoline engines, c. 17, § 18.

Duties of municipal officers to maintain highway monuments, c. 18, § 11, and guide boards, c. 18, § 92; as to railroad bridges and crossings, c. 51, § 43; as to gates at railroad crossings, c. 51, § 46; as to permits for opening streets, c. 53, § 7; as to permits for erection of poles and wires in streets, c. 53, § 20; as to jury list, c. 106, § 1; as to unlawful assemblies, c. 122, § 11; as to gambling houses, c. 124, § 1.

Towns: May make by-laws as to truants, c. 11, § 45; may establish town houses of correction, c. 140, § 15; regulations for taking clams, c. 40, § 33; liability of, for

—to be corrected and forwarded to state treasurer for basis of taxation. 20 Me., 298.

Power to raise and expend money for schools, poor, etc. R. S., c. 3, § 80.

Organized plantations to consist of one township. First valuation of towns to be forwarded to co. com'rs., and copy sent to state treasurer. R. S., c. 3, § 82.

If assessors neglect, the co. com'rs. shall appoint assessors to return the valuation. R. S., c. 3, § 83.

Such assessors to be paid by the co. com'rs. R. S., c. 3, § 84. —and expense taxed to plantation.

Plantations may be reorganized. R. S., c. 3, § 85.

CHAPTER 4.

ELECTIONS.

QUALIFICATION OF VOTERS.

Citizenship.
1893, c. 304, § 1.

SEC. 1. *All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside.*

[This repetition of the first sentence of section one of the fourteenth amendment to the constitution of the United States is thought to be unnecessary.]

Qualification
of voters.
1893, c. 304, § 2.
1893, c. 173, § 1.
See Const. of
Me. Amend.
xxix.

SEC. 2. Every male citizen who had the right to vote on the fourth day of January, eighteen hundred and ninety-three, together with those *not heretofore registered*, who were sixty years of age and upwards on said day, and every other male citizen, excepting paupers, persons under guardianship, and Indians not taxed, who, not being prevented by physical disability from so doing, is able to read the constitution of the state of *Maine* in the English language, in such manner as to show that he is neither prompted nor reciting from memory, and to write his name, and who is twenty-one years of age or upwards, and shall have his residence established in this state for the term of three months next preceding any national, state, city or town election, shall have the right to vote at every such election in *such* (the) city, or town (or plantation) where his residence is so established, provided, however, that *no person whose name is not entered upon the voting list as hereinafter provided, shall be allowed to vote* (his name has been properly entered upon the voting list of such city, town or plantation.)

See § 20.

Any voter
claiming ex-
emption from
educational
test shall
make declara-
tion under
oath.
1893, c. 173, § 2.
1893, c. 304, § 16.

SEC. 3. Any applicant for registration as a voter, claiming exemption from the educational test recited in the preceding section, except those exempted by the provisions of said section, shall declare under oath, that he was a legal voter in this state on the fourth day of January, eighteen hundred and ninety-three, and, if required so to do, shall furnish such other reasonable evidence of the truthfulness of his statement as may be satisfactory to the officers whose duty it is to prepare voting lists.

BOARDS OF REGISTRATION.

Every person
must appear
and prove
qualification.
1893, c. 304, § 3.

—where person
qualified shall
vote.

SEC. 4. Every person whose name has not been entered upon the voting lists in any city in accordance with the provisions hereof, must, if he desires to vote, appear in person at a place provided for registration and prove that he possesses all the qualifications of a voter. Every person qualified to vote, as hereinbefore provided, shall vote only in the ward of the city, and voting precinct thereof, if any, in which he had his residence on the first day of April preceding, or of his becoming an inhabitant after said day.

neglecting to maintain ferries, c. 20, § 2; for support of boys n reform school, c. 141, §§ 4, 5; for support of girls in industrial school, c. 141, §§ 30, 31.

Town treasurer: Duties of as to standard weights and measures, c. 43, § 4; as to jury list, c. 106, § 1.

Town clerk: Shall forward to state library copies of town reports, c. 2, § 100; shall not draft any instrument which he is required by law to record, c. 7, § 14; shall keep record of births, deaths and marriages, c. 59, §§ 26 and 32; duties as to jury list and draft of jurors, c. 106, §§ 1 and 11.

Assessors: Duties of, as to registration of voters in cities, c. 4, § 10, et seq.; as to list of voters in towns, c. 4, § 35; to make enumeration of poultry, c. 6, § 58; as to itinerant vendors, c. 44; as to return of births, c. 59, § 31.

Collector: Duty of, as to itinerant vendors, c. 44.

Municipal corporations: Provisions for fortnightly payment of wages, apply to, with certain exceptions, c. 48, § 42.

SEC. 5. In each city of the state having four thousand or more inhabitants, a board of registration appointed as provided in the following section shall have exclusive power and authority to make up, correct and revise the list of voters in each of said cities. In all cities having less than four thousand inhabitants, the municipal officers shall make such list, exercising the same powers and being governed by the same laws as municipal officers of towns having five hundred or more registered voters.

SEC. 6. Such board shall consist of three members who shall be residents and legal voters of the city where such board is established; they shall not hold or be eligible to any state, county or city office however elected or appointed thereto so long as they shall continue members of said board. One member of said board shall be appointed and commissioned by the governor, by and with the consent of the council, for the term of four years. The other two members of the board shall be chosen one from the political party polling the highest number of votes for governor at the next preceding state election, and one from the political party polling the next highest number of votes for governor at said election; they shall each hold their office for the term of three years; each shall be nominated by the city committee of his own political party, and upon due notice thereof in writing, the several mayors of said cities shall forthwith appoint such persons, so nominated, members of said board. If either or both of said political parties, refuses or neglects to seasonably nominate a member of such board and to notify the mayor of such city, said mayor shall thereupon select and appoint a member of said board from the political party so neglecting and refusing to nominate, and said mayor shall so appoint in all such cases of vacancy, whether caused by death, resignation, declination, neglect or refusal to act after being so appointed, or by election or appointment to any state, county or city office, or however such vacancy may be caused; but in cases of necessity arising from the exigency of the public business, the other two members may proceed therewith as provided by this chapter until such vacancy shall be filled in the manner provided herein. And if any member of said board be absent or disqualified by sickness or otherwise, such mayor shall upon notice thereof forthwith fill his place by the appointment of some qualified elector of said city of the same political party as the absent member represents, to act in his absence.

SEC. 7. The person appointed and commissioned by the governor shall preside at all meetings of the board, but shall not vote therein except in case of a tie. He shall give notice of the time and place of the sessions of the board and sign all orders and processes issued by the same. If he is necessarily absent or disqualified by sickness or otherwise during any session of said board, the mayor of said city shall upon notice thereof, immediately appoint a qualified elector of the city, who shall be of the same political party as said chairman, to act in his absence.

SEC. 8. *All the members of said board shall be sworn to the faithful and impartial performance of their duties.*

SEC. 9. Said board shall have the exclusive power and authority to hear evidence and determine the qualification of voters in the city in which it is established. The presiding officer, at the request of any member shall cause any party or witness appearing before the board to be sworn; any member of the board may administer oaths; and the board shall have power to compel the attendance of witnesses; to punish for contempt; and to issue all processes necessary to the performance of the duties of the board.

SEC. 10. The assessors of any city, by one or more of their number or by one or more assistant assessors, shall in the months of April and May in each year, visit every building in their respective cities and make true lists containing as near as can be ascertained from any owner or occupant thereof, the name, age, occupation and residence on the first day of April in the current, and his occupation and residence on the first day of April

Boards of registration.
1893, c. 304, § 4.
1899, c. 90.
84 Me., 64.
—municipal officers in cities of less than 4,000, shall make list of voters.

Number, appointment, terms and qualification of members.
1893, c. 304, § 5.

—how nominated.

—vacancy, how filled.

—majority may act.

Chairman, powers and duties.
1893, c. 304, § 6.

Members sworn.
1893, c. 304, § 7.
See Const. of Me. Art. ix, § 1.
Exclusive power to determine qualifications of voters.
1893, c. 304, § 8.

Assessors required to make true lists of all persons liable to pay poll tax.

—may make corrections.

Shall transmit lists to boards of registration, on or before first day of July annually.
1893, c. 304, § 10.

—street lists, how arranged.

Street lists shall contain the arrangement and identification of residences; also, name, age and occupation of all persons assessed a poll tax.
1893, c. 304, § 11.

—board shall enter on voting lists, name of every person so assessed.

—shall notify assessors of errors.

Penalty for wilfully making false entry of name.
1893, c. 304, § 12.

Penalty for refusing or neglecting to give full and true information to assessors.
1893, c. 304, § 13.

Boards shall keep register of all voters.
1893, c. 304, § 14.

in the preceding year, or of his becoming an inhabitant after said last named day, of every male person twenty-one years of age and upwards, residing therein and liable to be assessed for a poll tax; and shall ascertain if any such person has within the year next preceding the first day of April of the current year moved from said building out of said city and taken up his residence elsewhere, and shall make diligent inquiries and true record concerning all matters required of them in this section. They shall make correction of any error in the name or place of residence of a person assessed, on his personal application therefor, and on proof of the same, shall make proper correction thereof on their books.

SEC. 11. The assessors shall promptly on or before the first day of July in each year, transmit to the boards of registration, the lists so made, or certified copies thereof, noting therein every change of name or residence of persons assessed a poll tax by them, and on or before said first day of July in each year, shall prepare street lists containing the name of every person assessed by them, or who has moved out of said city. Such lists shall be arranged by wards or voting precincts, if any. They shall prepare a copy of said street lists and deliver the same to their respective boards of registration on or before the fifteenth of said July.

SEC. 12. The assessors shall, in said street lists, arrange all buildings used as residences in the order in which they stand on the street or other place, by giving their number or other definite description; so that each building can be readily identified, and shall place opposite or under each number, as near as can be ascertained, the name, age, occupation and place of occupation of every person residing in said building on the first day of April of the current year and assessed a poll tax, with his residence on the first day of April of the preceding year or on the day of his becoming an inhabitant after said last named day. And said board of registration shall enter on the voting lists the name of every person assessed a poll tax for the current year, as transmitted to them by the assessors, provided, every such name can be identified as having been borne upon the voting lists of the last preceding election. Each board of registration shall promptly transmit to the assessors of its city, notice of any error in the name or residence of a person assessed, together with the name and residence of every male citizen who shall prove for the purposes of registration that he was a resident of the city on the first day of April of said current year, but whose name does not appear on the list transmitted to said board by said assessors.

SEC. 13. Any assessor or assistant assessor, who shall knowingly or wilfully enter or cause to be entered on any list of assessed polls, the name of any person as a resident of any building, who is not a resident thereof, shall for each such offense be punished by a fine not exceeding three hundred dollars or by imprisonment in the county jail not exceeding one year.

SEC. 14. Any inmate of a building liable to be assessed for a poll tax, who shall refuse or neglect to give his true name when inquired thereof by any assessor or assistant assessor, and any owner or occupant of a building who shall refuse or neglect to give full and true information within his knowledge relating to all persons residing in such buildings when inquired thereof by any assessor or assistant assessor, or who shall knowingly or wilfully give to an assessor or assistant assessor for the purpose of the assessment on a poll tax, the name of any person as a resident of a building, who is not a resident therein, shall be punished for each offense by fine not exceeding one hundred dollars or by imprisonment not exceeding six months.

SEC. 15. Boards of registration shall keep a general register of voters containing the names and records of all voters entered from year to year on the voting lists under the provisions of this chapter, giving the full christian name and the surname, or the full name or initial or initials of any other name or names he may have, date of registration, residence on

the first day of April of the year of registration or on the day of his becoming an inhabitant after said first day of April, age, place of birth, occupation, place of occupation, how long resident of the city, place of casting his last vote, married or single, residence of wife or family, where naturalized, when naturalized, in what court, arranged under the following heads. When registered, ; name, ; residence, street and number, ; residence April first, street and number, ; place of birth, ; age, ; date of birth, ; occupation, ; place of business, ; how long a resident of city, ; where last vote was cast, ; married or single, ; residence of wife or family, ; where naturalized, ; when naturalized, ; by what court, ; remarks.

—form.

SEC. 16. Applicants under examination for registration shall be required, unless prevented by physical disability from so doing, or unless he had the right to vote, on the fourth day of January, eighteen hundred and ninety three, (or unless he was sixty years of age and upwards on said day,) to read in the English language other than the title, so much as may be necessary, from an official edition of the constitution, in such manner as to show that he is neither prompted nor reciting from memory, and to write his name in a book kept for the purpose. The name of the applicant if admitted to registration, shall be announced in a clear, audible and distinct voice before entering his name on the register.

Applicants for registration, must be able to read in the English language.
1893, c. 304, § 15.

SEC. 17. In making examination of an applicant, who is a naturalized citizen, he shall be required to produce for inspection his papers of naturalization, or a certificate of the same from the court where he was naturalized, and to make oath that he is the identical person mentioned therein, and said board if satisfied that he has been legally naturalized, shall make a record or memorandum upon said paper of the date of such inspection and enter it upon the general register, and also, in a book kept for the purpose, the name and location of the court by which said papers were issued, with the date thereof and the date of said inspection, together with the name of said applicant as it is spelled and recorded in said papers, which need not again be produced before said board for examination after they have once been passed upon and the above minutes thereof recorded on the papers and in the general register.

Requirements made of applicant, who is a naturalized citizen.
1893, c. 304, § 17.

SEC. 18. All meetings of said board of registration shall be open and public, and shall close on each day at nine o'clock in the afternoon, except as hereinafter provided. A record shall be kept of all names added to or stricken from the voting lists and of all other proceedings of said board. No name shall be added to or stricken from said voting lists except during the open sessions of said boards.

Meetings of board shall be public.
1893, c. 304, § 18.
—shall keep record of names added to or stricken from lists.

SEC. 19. Said boards of registration shall prepare ward lists of voters of such persons as appear to them to be legally qualified voters, *at least thirty days before the next ensuing election. But after the first list of voters has been so prepared under this or any preceding act relating to the registration of voters, said boards of registration shall so prepare such lists of voters* at least thirty days before any election to be held for any purpose, by placing upon such lists all the names which appear upon the voting lists for the last preceding election, except the names of such persons as have died or ceased to reside therein, or shall appear to said board to have otherwise become disqualified to vote therein since said preceding election, but no new name shall be added during such preparation; nor any other correction or revision of said list, except the correction of errors discovered to have been of the board's own making. And a certified copy of all such lists made in accordance with this section, shall be furnished to the clerk of such city by said board at least thirty days prior to any such election, and said clerk shall post said certified copies of said lists of voters in their respective wards, at or near the several voting places, customarily used as such in said cities, at least twenty-seven days prior to any such

Shall prepare lists of voters, thirty days before election.
1893, c. 304, § 19.

—certified copy shall be furnished city clerk, and posted.

See §§ 100, 110, 115.

—in case of special election to fill vacancy, new lists not required.

Sessions of boards.
1893, c. 304, § 20.
1895, c. 40.

—names shall not be placed upon lists, unless by personal request.

—voter who moves into another ward, not required to appear before board to have name transferred.
1895, c. 113.

—names shall not be added or stricken from lists on election day.

—how voter may be allowed to vote, whose name has been erroneously omitted from list.

Proceedings, when any person's right to vote is challenged.
1893, c. 304, § 21.

election, provided, however, that in case of a failure to elect any municipal officer at any election, or any person elected declines to serve, so that a special election is held to fill the vacancy, (or in case of a special election to choose representatives to congress or members of the legislature,) the board shall not be required to prepare, or the city clerk to post a new list of voters, and for this purpose said board shall be in session the three secular days next preceding said election, the first two thereof to be devoted to registration of voters, and the last of said secular days to enable the board to verify the correctness of said lists and to complete and close up its records of said sessions.

SEC. 20. Said boards of registration shall be in session from nine in the forenoon to one o'clock in the afternoon, and from three to five o'clock in the afternoon and from seven to nine o'clock in the afternoon, in cities of not less than nineteen thousand inhabitants, on each of the twelve secular days next prior to any election; on the first nine of said secular days, to receive evidence touching the qualifications of voters therein, and to revise and correct the voting lists, and on the latter three of said secular days, to enable the board to verify the correctness of said lists and to complete and close up its records of said sessions. And in all other cities, for the same purpose, and at the same hours on each of the five secular days next prior to any election, the first four thereof to be devoted to registration as above, and the last one of said secular days to enable the board to verify the correctness of said lists and to complete and close up its records of said sessions. And on the last of said secular days, at five o'clock in the afternoon, certified copies of said voting lists shall be delivered to the clerks of said cities and receipts taken therefor, except that on the last of said days devoted to registration and on the last of said days devoted to the records as above, the sessions of the board shall close at five o'clock in the afternoon, but no name shall be added to or stricken from said lists after five o'clock in the afternoon of the last of said days devoted to registration as above. Said board shall not place upon said lists during said revision of the same, the name of any person who shall not personally appear before said board and request it, and during said time said board shall revise and correct the voting lists. Nothing in this chapter shall be so construed as to require any voter, whose name is already upon any ward list and who afterwards moves from said ward to any other ward in said city, to appear personally before said board during the revision of the list in order to transfer his name from one ward list to another. The wardens of cities shall be governed by said revised and corrected lists; and no names shall be added to or stricken from said lists on the day of election, and no person shall vote at any election whose name is not on said lists. No board of registration shall be answerable for any omission of a name or residence from the voting lists or for any error in the same, unless such name and residence are correctly entered in the general register of voters; but on the day of election said board shall be in session, and shall give to any registered voter whose name has been omitted from the voting list, or in whose name or residence as placed on said voting list a clerical error has been made, a certificate signed by a majority of the board, giving the corrected name and residence of such person, and directed to the officer presiding over the election; such officer shall on receipt of such certificate, allow the person therein named to vote and shall check his name on the certificate, and securely attach the certificate to the voting list. *Should this act be in full force and effect at the municipal elections in said cities for the year one thousand eight hundred and ninety-five, then no further notice shall be given by the clerks of said cities than is now required by law.*

SEC. 21. When the right of any person to have his name placed upon such list is challenged by any qualified elector, or when the right of any person to have his name remain upon such list is so challenged, before said board shall add to or strike from said list the name of any such person,

they shall issue a notice and summons to said person so challenged and allow him a reasonable opportunity to be heard. Such notice and summons shall be served upon such person by an officer selected by the board, by giving him in hand or by leaving at his last and usual place of abode, an attested copy of said notice and summons, at least six hours before the closing of the final session of the board devoted to the revision and correction of the voting lists. Said person and said board may also summon and examine other witnesses before said board concerning his right to vote, and if it appears to said board that such person is not or will not be qualified to vote at such election, they shall cause his name to be erased from said list and not add it thereto. And the list of voters (in cities) made under this chapter shall state the street, and so far as practicable, the number of the street where each voter resides. The residence of a voter as stated upon the list of voters used at the last preceding election, shall be deemed his last and usual place of abode, unless he shall have given notice in writing, over his own signature, or in person to the city clerk of a change of his residence, which notice, if given after the first day of April, shall entitle him to have his residence so corrected on the voting list to be used at the next subsequent election, but shall not entitle him to have his registration otherwise changed nor to vote in ward or precinct other than that in which he resided on said first day of April. Said clerk shall keep a record of all notices of change of residence, which record shall at all times be open to public inspection.

—when voter changes residence, he shall notify city clerk.

—record of changes.

SEC. 22. The clerks of cities shall be custodians of the records of said boards and of the revised and corrected lists of voters prepared by said boards for use at any election, and shall seasonably transmit to the wardens of cities a true and attested copy of such lists for their use on election day; and said clerks shall keep said lists one year and furnish certified copies thereof on application of any person and payment therefor, within ten days thereafter; for failure so to do they shall be punished by a fine not exceeding five hundred dollars or by imprisonment not exceeding one year. The wardens and ballot clerks shall certify on said voting lists that they are the lists used by them respectively at said elections.

Clerks of cities shall be custodian of records. 1893, c. 304, § 23.

—duties.

—penalty for neglect.

SEC. 23. The president of such board shall receive five dollars for each day that the board shall be in session for the revision and correction of the voting lists and for completing the records thereof, and the other two members of said boards shall receive four dollars a day for such time. They shall also receive compensation not exceeding five dollars a day, to be fixed by the city council for such time as they are necessarily employed in making up and preparing such lists of voters, together with reasonable and necessary expenses including blank books, stationery and the necessary assistance of clerks, all of which shall be paid by the city where such board is established, and each of said cities shall provide a suitable place for holding the sessions of said board, and pay for the services of such officers as said board may employ and have in attendance to preserve order and execute its precepts. All witness fees shall be paid at the established rates of fees before municipal courts.

Compensation of members. 1893, c. 304, § 24.

SEC. 24. Notices of the time and place of the sessions of such board to revise and correct said voting lists, shall be given by the president thereof and posted by the clerks of said cities at the same time and place as are the certified copies of the lists of voters; and the voting lists as revised and corrected by said board of registration shall be used at each election held in said cities in the several wards thereof.

Notice of meetings, how given. 1893, c. 304, § 25.

SEC. 25. Any qualified elector in said cities may challenge the right of any person to vote in any ward of said cities at any election held therein and shall be given the opportunity by the presiding officer thereof, to make such challenge, and such presiding officer shall note the fact of such challenge upon the voting list used in such ward.

Any elector may challenge right of another to vote. 1893, c. 304, § 26.

Where notices shall be posted.
1893, c. 304, § 27.

Lists of deceased voters shall be furnished board.
1893, c. 304, § 28.

Police officers shall attend meetings of board.
1893, c. 304, § 29.

Penalty, if any member shall refuse or neglect to enforce educational test.
1893, c. 304, § 30.

Penalty, if any city officer refuses or neglects to perform duty.
1893, c. 304, § 31.

Penalty, if a person registers falsely.
1893, c. 304, § 32.
See §§ 33, 137.

Penalty, for making false statement regarding the qualification of any person for assessment of tax or for registration, etc.
1893, c. 304, § 32.

Penalty, for false registration, or attempts to personate another, etc.
1893, c. 304, § 33.

SEC. 26. All notices of said boards, assessors, city clerks or of any other public officer relating to registration of voters or to elections, shall be posted at or as near as may be to the places designated for receiving votes on election days.

SEC. 27. The clerk or register of deaths of each city shall, at least thirty-three days before each election, and on the first day designated by said boards for the revision and correction of the voting lists and also on the last of said days set apart for such revision and correction, transmit to said boards, a certified list of the names of all male persons over twenty-one years of age deceased since the preceding election, or since the date of the preceding list, with the ward, street and number where such person resided at the date of death.

SEC. 28. The board or officer in charge of the police force of any city shall, upon request so to do, by said boards detail a sufficient number of police officers to attend any meeting held by said boards and preserve order and enforce the orders of said boards.

SEC. 29. Any member of said boards who shall refuse or wilfully neglect to require any applicant for registration to whom the same is applicable, to read a portion satisfactorily to a majority of said board, other than the title, from some official edition of the constitution, in such manner as to show that he is neither prompted nor reciting from memory, or to require such applicant to write his name in a book kept for the purpose, unless he is prevented by physical disability from so doing, or who knowingly shall prevent or seek to prevent the registration of any legal voter, or who knowingly shall register the name of any person not qualified to vote or who shall be guilty of any fraud or corrupt conduct in the execution of the duties of his office, shall for each offense be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding two years.

SEC. 30. Any city officer who shall wilfully neglect or refuse to perform any duty required of him by law in matters relating to the registration of voters, shall for each offense be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding two years.

SEC. 31. Whoever causes his name to be placed upon the list of voters of more than one ward in any city for the same election, *or causes his name to be placed upon any list of voters in any city in the state, knowing he is not a qualified voter therein for the election for which the said list is made, or falsely personates any voter*, or causes any such act or aids or abets any person in any manner in either of said acts (such act), shall be punished by a fine not exceeding one hundred dollars or by imprisonment not exceeding one year.

SEC. 32. Whoever knowingly or wilfully makes a false affidavit, or takes a false oath, or signs a false certificate regarding the qualification of any person for the assessment of a tax or for registration, or injures or defaces any list of voters or any notice relating to the registration of voters in any city, or prevents or interferes with, or aids or abets any person in preventing or interfering with any public officer in the discharge of his duty relating to the registration of voters, shall for each offense be punished by a fine not exceeding three hundred dollars or by imprisonment in the county jail not exceeding one year.

SEC. 33. Whoever causes his name to be registered knowing that he is not a qualified voter in the place where so registered, or falsely represents or attempts to represent himself as another person before any board of registration, or gives a false answer to said board concerning any matter relating to the registration of a voter, or the right of any person to vote, or aids or abets any other person in doing either of the acts above mentioned, shall for each offense be punished by a fine not exceeding three hundred dollars or by imprisonment in the county jail not exceeding one year.

SEC. 34. Whoever refuses to obey the lawful orders or directions of any board of registration, or interrupts or obstructs the proceedings at any meeting for registration, shall be arrested, detained in custody until a warrant can be procured and shall for each offense be punished by a fine not exceeding fifty dollars or imprisonment not exceeding sixty days.

Penalty, for refusing to obey board, or for obstructing proceedings.
1893, c. 304, § 34.

REGISTRATION BY MUNICIPAL OFFICERS.

SEC. 35. In every town, where the selectmen are not assessors, the assessors on or before the first day of August in each year in which an election of governor, senators and representatives is held, shall prepare a list of the persons whom they judge to be constitutionally qualified to vote therein at such election and deliver it to the selectmen.

Assessors to prepare lists of voters and deliver to selectmen.
R. S., c. 4, § 1.

SEC. 36. The selectmen of every town, on or before the eleventh day of August in every such year, shall prepare a corrected list of persons so qualified.

Selectmen to prepare corrected list.
R. S., c. 4, § 2.
See § 142.

SEC. 37. In every town, having by the census of the United States, then last taken, more than three thousand inhabitants, the selectmen shall be in open session to receive evidence of the qualifications of persons claiming the right to vote at any such election, and for the correction of said list, for a reasonable time, on not more than two days, between the eleventh and eighteenth days of August in every such year, giving previous notice of the time and place of each session, as their town meetings are notified.

Sessions of selectmen to correct lists; notice of.
R. S., c. 4, § 3.
76 Me., 160.

SEC. 38. On or before the twentieth day of August in every such year, the selectmen shall deposit in the office of the town clerk, an alphabetical list of voters thus prepared and revised, and post a similar list in one or more public places in the town.

Lists to be deposited with clerk and posted.
R. S., c. 4, § 4.
See §§ 133, 142.
Names not to be added or stricken out, except as provided.
R. S., c. 4, § 5.
See §§ 136, 142.

SEC. 39. After such lists are thus prepared, deposited with the clerk, and posted, the selectmen shall not add thereto, nor strike therefrom, the name of any person, except in open session on one of the days prescribed by law for receiving evidence of the qualifications of voters; nor shall they strike from said list the name of any person residing in the town, without notice first given to him that his right to vote is questioned, and an opportunity for a hearing on one of such days. But at any regular session for receiving such evidence, the selectmen shall place on the list of voters, the name of every person known by, or proved to them to be so qualified, whether he applies therefor or not.

—names may be added at regular sessions on evidence.

SEC. 40. When a person of foreign birth exhibits to the selectmen of his town papers of naturalization, issued to him in due form by a court having jurisdiction, they shall, if satisfied of their genuineness, and that such person is entitled to vote, approve such papers by a written indorsement thereon, with the date thereof, signed by one of them; register in a book kept for that purpose the name of the person, the date of the papers, the date of approval, and the name of the court by which they were issued; cause the name of such person to be entered on the list of voters; and continue his name on the successive lists so long as he continues to reside there and is in other respects qualified to vote. If they are of opinion, that such papers are not genuine, or were not issued to the person presenting them, or that he is not for other cause a voter, they shall not approve them or perform the other acts required; but he shall not, by their refusal to approve his papers, or to enter his name, be deprived of his right to vote, upon satisfactory proof.

Selectmen, duties respecting papers of naturalization.
R. S., c. 4, § 6.

—their indorsement and registry.

SEC. 41. In all towns, cities not included, having five hundred or more registered voters, (and in all cities having less than four thousand inhabitants) the municipal officers shall receive applications of persons claiming a right to vote, on the three secular days next preceding the day of election, and no application shall be received after the hour of five in the afternoon on the secular day next preceding the day of election; and no names

Registration in towns having 500 or more voters, and in small cities.
R. S., c. 4, § 7.
1891, c. 121.
1899, c. 90.

—what changes in list may be made on election day.
1885, c. 331.

Under 500 voters.
R. S., c. 4, § 9.

* Notice of sessions.
R. S., c. 4, § 10.
3 Me., 310.

Lists of voters.
R. S., c. 4, § 11.
3 Me., 296.
See §§ 133, 142.

Selectmen's sessions to correct lists to be held on March election day or the secular day preceding.
R. S., c. 4, § 12.

Check list to be kept for choice of town officers.
R. S., c. 4, § 13.
See § 92.

Penalty if clerk or moderator neglects or refuses.
R. S., c. 4, § 14.
See §§ 131, 142.

These provisions applicable to cities.
R. S., c. 4, § 15.
See § 5.

Ward lists of voters to be posted in cities having more than 1,000 voters.
R. S., c. 4, § 16.
See § 4.

—voting in wards regulated.

shall be added to the list of voters on the day of election, by certificate or otherwise, except such as were *upon the list of the previous year*, (upon the list used at the previous state election), and have been inadvertently omitted by the selectmen; and on that day no change shall be made in names except to correct clerical errors therein.

SEC. 42. In every town containing less than five hundred voters, the *selectmen* (municipal officers) shall be in session on the day of any such election to receive and decide on such applications, at some convenient place, for so long a time immediately preceding the opening of the polls, as they think necessary, and shall hear and determine any such application at any time before the polls are closed.

SEC. 43. The *selectmen* (municipal officers) shall order notice of the time and place of all their sessions required or authorized in the two preceding sections, to be given in the warrant for calling the town meetings.

SEC. 44. The selectmen shall make a correct alphabetical list of the inhabitants in their towns qualified to vote in the choice of town officers, and deposit it in the office of the town clerk, and post a copy thereof in one or more public places in such town, on or before the twentieth day of February, annually.

SEC. 45. They shall be in session at some convenient time and place to be by them notified in the warrant for calling the meeting in such town, on the secular day next preceding the annual election in March, or on the morning of the day of election, to hear and decide upon the applications of persons claiming to have their names entered upon said list; and such session, when held on a secular day preceding the election, shall continue at least three hours, and when held on the day of election, shall continue until the election of town officers required by law to be elected by ballot, has been completed.

SEC. 46. The town clerk shall have the list of voters provided for by the two preceding sections, at every town meeting held for the choice of town officers required by law to be chosen by ballot, and it shall be kept and used as a check list at the polls by said clerk or moderator at such meeting, in the manner prescribed for selectmen or assessors by section ninety-one; if demanded by one-third of the voters present.

SEC. 47. If the town clerk or moderator presiding at such meeting wilfully neglects or refuses to comply with the preceding section, he forfeits not less than fifty nor more than one hundred dollars, to be recovered in an action of debt in the name and for the use of the town, to be prosecuted by the treasurer at the request of any voter therein.

SEC. 48. The (municipal officers) *aldermen* and assessors of cities (having less than four thousand inhabitants) shall prepare lists of voters in the wards thereof for elections of governor, representatives to congress, and electors of president and vice president, and for annual city elections, in the same manner as selectmen and assessors are required to prepare them for towns (having five hundred or more registered voters,) the *aldermen* (municipal officers) performing the duties of selectmen; and the wardens shall be governed by said lists.

SEC. 49. In cities (mentioned in the preceding section) having more than one thousand voters, the *aldermen* (municipal officers) shall post in some public place in each ward, a true printed or written list of the voters in said ward, at least seven days previous to the day of any election. *No elector who has removed his residence from one ward to another in any city within the sixty days next preceding an election, shall vote at such election in the ward to which he has removed, but his name may be placed on the check list of the ward from which he removed, and he may vote therein.*

[Section forty-eight, when amended in harmony with the present registration law, seems to be a repetition of the last sentence of section five.

The provisions of section forty-nine, so far as not inconsistent with the registration law, are apparently covered by section thirty-eight, which is thought to be applicable to cities of less than four thousand inhabitants.]

REGULATION AND CONDUCT OF ELECTIONS.

SEC. 50. All ballots cast in elections for national, state, district and county officers in cities, towns and plantations, and all ballots cast in municipal elections in cities, shall be printed and distributed at public expense, as hereinafter provided. The printing of the ballots and cards of instructions to voters, shall in municipal elections in cities be paid for by the several cities respectively, and in all other elections the printing of the ballots and cards of instructions, and the delivery of them to the several cities and towns, shall be paid for by the state. The distribution of the ballots to the voters shall be paid for by the cities, towns and plantations respectively. The term state election, as used in this chapter shall apply to any election held for the choice of a national, state, district or county officer, whether for a full term or for the filling of a vacancy, and the term state officer shall apply to any person to be chosen by the qualified voters at such an election. The term city election shall apply to any municipal election so held in a city, and the term city officer shall apply to any person to be chosen by the qualified voters at such an election.

Ballots used in elections shall be furnished at public expense. 1891, c. 102, § 1. 86 Me., 42. —printing and distribution of, how paid for.

—terms explained.

SEC. 51. Any convention of delegates, and any caucus or meeting of qualified voters, as hereinafter defined, and individual voters to the number and in the manner hereinafter specified, may nominate candidates for public office, whose names shall be placed upon the ballots to be furnished as herein provided.

Who may nominate candidates for public office. 1891, c. 102, § 2.

SEC. 52. Any convention of delegates representing a political party which, at the gubernatorial election next preceding, polled at least one per cent of the entire vote cast in the state for governor, or in the electoral district or division thereof for which the nomination is made, and any caucus held by such a political party in any such electoral district or division, may for the state, or for the district or division for for which the convention or caucus is held, as the case may be, by causing a certificate of nomination to be duly filed, make one such nomination for each office therein to be filled at the election. Every such certificate of nomination shall state such facts as may be required as above for its acceptance, and as are required in section fifty-four of this chapter; shall be signed by the presiding officer or by the secretary of the convention or caucus; and shall be sworn by the party signing, to be true, and a certificate of the oath shall be annexed to or made on the certificate of nomination.

Certificates of nomination shall be duly filed and sworn to. 1891, c. 102, § 3.

SEC. 53. Nominations of candidates for any offices to be filled by the voters of the state at large, may be made by nomination papers signed in the aggregate for each candidate by not less than one thousand qualified voters of the state. Nominations of candidates for electoral districts or divisions of the state, or for municipal or ward officers, may be made by nomination papers signed in the aggregate for each candidate, by qualified voters of such district or division not less in number than one for every one hundred persons who voted at the next preceding gubernatorial election in such district or division, but in no case less than twenty-five. In the case of a first election to be held in a plantation, town or ward newly established, the number of twenty-five shall be sufficient for the nomination of a candidate who is to be voted for only in such plantation, town or ward; and in the case of a first election in a district or division newly established, other than a plantation, town or ward, the number of twenty-five shall be sufficient. Each voter signing a nomination paper shall make his signature in person, and add to it his place of residence, and each voter may subscribe to one nomination for each office to be filled, and no more. The nomination papers shall before being filed, be respectively submitted to the clerks of the cities, towns or plantations in which the signers

How nomination papers shall be signed. 1891 c. 102, § 4.

—each voter shall sign in person and be certified to, by city and town clerks.

—certificate shall be sworn to.

What certificate shall contain.
1891, c. 102, § 5.

Certificates of nomination of state and county officers shall be filed with secretary of state on or before August 10.
1891, c. 102, § 6.
1893, c. 267.
1901, c. 138.

—for municipal officers with city clerk.

—special elections.

Certificates, if in apparent conformity to law shall be deemed valid.
1891, c. 102, § 7.

Vacancies, how supplied.
1891, c. 102, § 8.

—what facts, certificates for supplying vacancies shall contain.

—name supplied shall be placed on ballots if not already printed.

—new ballots shall be furnished, whenever practicable.
1893, c. 267.

purport to be qualified voters, and each clerk to whom the same is submitted shall forthwith certify thereon what number of the signatures are names of qualified voters both in the city, town or plantation for which he is a clerk and in the district or division for which the nomination is made; one of the signers to each such separate paper shall swear to the truth thereof, and the certificate of such oath shall be annexed to or made upon the nomination papers.

SEC. 54. All certificates of nomination and nomination papers shall, besides containing the names of candidates, specify as to each, first, the office for which he is nominated; second, the party or political principle which he represents, expressed in not more than three words; third, his place of residence. In the case of electors of president and vice president of the United States, the names of the candidates for president and vice president may be added to the party or political appellation.

SEC. 55. Certificates of nomination and nomination papers for the nomination of candidates for state and county officers and representatives to the legislature, shall be filed with the secretary of state on or before the tenth day in August of each year in which such election is held. Such certificates and papers for the nomination of candidates for the offices of mayor and all other offices in cities shall be filed with the city clerks of the respective cities at least seven days, exclusive of Sundays, previous to the day of such election. (Such certificates and papers for the nomination of candidates to be voted for at any special election to be held for choice of representatives to congress or members of the legislature shall be filed with the secretary of state at least days, exclusive of Sundays, previous to the day of election.) With nomination papers and certificates shall also be filed the consent in writing of the person nominated.

SEC. 56. The certificates of nomination and nomination papers being filed, and being in apparent conformity with the provisions hereof, shall be deemed to be valid; and if not in apparent conformity, they may be seasonably amended under oath.

SEC. 57. In case a candidate who has been duly nominated under the provisions hereof shall die before the day of election, or shall withdraw in writing, the vacancy may be supplied by the political party or other persons making the original nomination, in the manner herein provided for such nomination; or, if the time is insufficient therefor, then the vacancy may be supplied, if the nomination was made by a convention or caucus in such manner as the convention or caucus has previously provided for the purpose, or in case of no such previous provision, then by a regularly elected general or executive committee representing the political party or persons holding such convention or caucus. The certificates of nomination made for supplying such vacancy, shall state, in addition to the other facts required by this chapter the name of the original nominee, the facts causing the vacancy, and the measures taken in accordance with the above requirements for filling the vacancy; said certificate shall be accompanied by the withdrawal, if any, and shall be signed and sworn to by the presiding officer or secretary of the convention or caucus, or by the chairman or secretary of the duly authorized committee, as the case may be. The name so supplied for the vacancy shall, if the ballots have not been printed for the office already, be placed on the ballots, instead of the original nomination; or, if the ballots have been printed, new ballots containing the new nomination shall, whenever practicable, be furnished, or, slips containing the new nomination shall be printed under the direction of the secretary of state, which may be pasted in proper place upon the ballots and thereafter shall become part and parcel of said ballots as if originally printed thereon.

SEC. 58. All certificates of nomination and nomination papers when filed shall forthwith be opened and kept open under proper regulations to public inspection, and the secretary of state and the several city clerks shall preserve the same in their respective offices not less than one year.

Nomination papers shall be open to public inspection. 1891, c. 102, § 9.

PREPARATION AND DISTRIBUTION OF BALLOTS.

SEC. 59. Every general ballot, or ballot intended for the use of all voters, which shall be printed in accordance with the provisions of this chapter, shall contain the names and residences, ward residences in city elections, of all candidates whose nominations for any office specified in the ballot have been duly made and not withdrawn in accordance herewith, and the office for which they have been severally nominated and shall contain no other names except that in case of electors of president and vice president of the United States, the names of the candidates for president and vice president may be added to the party or political designation. The names of candidates nominated by any party shall be grouped together upon the ballot. Above each group shall be placed the name of the political party by which the candidates comprising such group were placed in nomination, or by the political designation as described in the certificate of nomination, or nomination papers under a square. If only one person be nominated by any party, or under any political designation, his name with the office for which he is a candidate shall be printed by itself under the name of such party or political designation. A blank space shall be left after the names of the candidates for each different office in which the voter may insert the name of any person, for whom he desires to vote as candidate for such office. Whenever the approval of a constitutional amendment or other question is submitted to the vote of the people, such question shall be printed upon the ballot after the list of candidates. The ballots shall be so printed as to leave a blank space, above such amendment or question so as to give each voter a clear opportunity to designate by a cross mark (X) therein, his answers to the questions submitted and on the ballot may be printed such words as will aid the voter to do this as 'yes,' 'no,' and the like. The ballot shall be not less than four inches in width and not less than six inches in length. Before distribution the ballots shall be so folded in marked creases that their width and length when folded shall be uniform. On the back and outside, when folded, shall be printed 'Official ballot for,' followed by the designation of the polling place for which the ballot is prepared, the date of the election and a fac-simile of the signature of the secretary of state or city clerk who has caused the ballot to be printed. Except as otherwise herein provided, ballots shall be printed *in accordance with the existing provisions of law* (upon clean white paper without any distinguishing mark or figures thereon.)

What the ballots shall contain and how printed. 1891, c. 102, § 10. 1893, c. 267. 86 Me., 50. 89 Me., 297.

—size of ballot, how folded and marked.

See § 93.

SEC. 60. All ballots when printed shall be folded as hereinbefore provided, and fastened together in convenient numbers in packages, books or blocks, in such manner that each ballot may be detached and removed separately. A record of the number of ballots, printed and furnished to each polling place shall be kept and preserved by the secretary of state and the several city clerks for the term of one year.

Ballots shall be folded in blocks and record kept of number furnished each polling place. 1891, c. 102, § 11. 1893, c. 267.

SEC. 61. There shall be provided for each voting place, at which an election is to be held, two sets of such general ballots, each of not less than sixty for every fifty and fraction of fifty votes cast in said voting place at the next preceding election, city, state or national, corresponding to the election for which said ballots are to be provided.

Number of ballots to be provided. 1891, c. 102, § 12. 1893, c. 267.

SEC. 62. The secretary of state in case of a state election, and the several city clerks, in case of city elections, shall prepare full instructions for the guidance of voters at such elections, as to obtaining ballots, as to the manner of marking them, and the method of gaining assis-

Instructions for guidance of voters. 1891, c. 102, § 13.

—specimen ballots shall be furnished.

Printed lists of nominations shall be transmitted to clerks of cities, towns and plantations, seven days before any election. 1891, c. 102, § 14.

—lists of nominations shall be published in each county.

—communications to be duplicated.

Printed lists shall be posted up in each ward of any city in the state, four days before any election. 1891, c. 102, § 15.

—city clerk shall publish the same in two newspapers prior to election.

Two sets of ballots shall be sent by secretary of state at different times, to city, town and plantation clerks. 1891, c. 102, § 16.

—record of same shall be kept.

Two sets of ballots, etc., to be provided

tance, and as to obtaining new ballots in place of those accidentally spoiled, and they shall respectively cause the same, together with copies of sections seventy-eight, seventy-nine, eighty and eighty-one of this chapter to be printed in large, clear type, on separate cards, to be called cards of instructions; and they shall respectively furnish the same and the ballots for use in each such election. They shall also cause to be printed on tinted paper, and without the fac-simile endorsements, ten or more copies of the form of the ballot provided for each voting place at each election therein, which shall be called specimen ballots and shall be furnished with the other ballots provided for each such voting place.

SEC. 63. The secretary of state shall, seven days at least, previous to the day of any election of state or county officers, transmit to the clerks in each city, town and plantation in which such election is to be held, printed lists containing the names, residences, and party or political appellations of all candidates nominated as herein provided for such election and to be voted for at each polling place in each such city, town and plantation respectively, substantially in the form of the general ballot to be so used therein; and the clerks shall immediately cause the lists for each plantation, town or ward, as the case may be, to be conspicuously posted in one or more public places in such plantation, town or ward. The secretary of state shall likewise cause to be published prior to the day of any such election, in at least two newspapers, if there be so many, printed in each county, representing so far as practicable, the political parties which, at the preceding election, cast the largest and next largest number of votes, a list of all the nominations made as herein provided and to be voted for in such county, so far as may be, in the form in which they shall appear upon the general ballots. New nominations made or authorized shall be transmitted, posted and published promptly, and so far as practicable in the manner herein directed, and communications transmitted as herein directed by the secretary of state to any clerk, shall be duplicated on the succeeding day.

SEC. 64. The city clerk of each city shall four days at least prior to the day of any city election therein, cause to be conspicuously posted in one or more public places in each ward of such city, a printed list containing the names, residences, and party or political appellations of all candidates nominated as herein provided, and to be voted for in such ward, substantially in the form of the general ballot to be so used therein; and he shall likewise cause to be published, prior to the day of such election, in at least two newspapers, if there be so many, printed in such city, representing the political parties which cast at the preceding election the largest and next largest number of votes, a list of all the nominations made, as herein provided, and to be voted for in such city, so far as may be, in the form in which they shall appear upon the general ballots.

SEC. 65. The secretary of state shall send, separately and at different times or by different methods, the two sets of general and special ballots, together with the specimen ballots, and cards of instructions, printed by him, as herein provided, to the several city, town and plantation clerks, so as to be received by them, one set seventy-two hours at least previous to the day of election, and the other set forty-eight hours at least previous thereto. The same shall be sent in sealed packages, with marks on the outside clearly designating the polling place for which they are intended and the number of ballots of each kind enclosed; and the respective city, town and plantation clerks shall on delivery to them of such packages, return receipts therefor to the secretary. The secretary shall keep a record of the time when, and the manner in which the several packages are sent, and shall preserve for the period of one year the receipts of the city, town and plantation clerks.

SEC. 66. The two sets of ballots together with the specimen ballots and cards of instructions printed by the city clerks, as herein provided, shall be

packed by them in separate sealed packages, with marks on the outside clearly designating the polling places for which they are intended, and the number of ballots of each kind enclosed.

SEC. 67. The several city, town and plantation clerks, or municipal officers, shall send to the presiding election officer or officers of such voting place before the opening of the polls on the day of election one set of ballots so prepared, sealed and marked for such voting place, and a receipt of such delivery shall be returned to them from the presiding election officer or officers present, which receipt, with a record of the number of ballots sent, shall be kept in the clerk's office for one year. At the opening of the polls in each polling place the seals of the packages shall be publicly broken, and the packages shall be opened by the presiding election officer or officers, and the packages, books or blocks of ballots shall be delivered to the ballot clerks hereinafter provided for. The cards of instructions shall be immediately posted at or in each voting shelf or compartment provided in accordance with this chapter for the marking of ballots, and not less than three such cards and not less than five specimen ballots shall be immediately posted in or about the polling rooms outside the guard rails. The second set of ballots shall be retained by the respective city, town and plantation clerks until they are called for or needed for the purposes of voting, and, upon the requisition in writing of the presiding election officer or officers of any voting place, the second set of ballots shall be furnished to such voting place in the manner above provided as to the first set.

SEC. 68. In case the ballots to be furnished to any city, town or plantation, or voting place therein, in accordance with the provisions hereof, shall fail for any reason to be duly delivered, or in case after delivery they shall be destroyed, lost or stolen, it shall be the duty of the clerk or municipal officers of such city, town or plantation to cause other ballots to be prepared substantially in the form of the ballots so wanting and to be furnished; and upon receipt of other such ballots from him or them, accompanied by a statement under oath that the same have been so prepared and furnished by him, and that the original ballots have so failed to be received or have been so destroyed, lost or stolen, the election officers shall cause the ballots so substituted to be used in lieu of the ballots wanting as above.

DUTIES OF MUNICIPAL AND ELECTION OFFICERS.

SEC. 69. The municipal officers, sixty days before any election, may divide towns of more than four thousand inhabitants and wards of cities into convenient polling districts, (a) which shall contain not less than three hundred voters in each, defining the limits thereof by a writing under their hands to be filed with and recorded by the city or town clerks; and attested copies thereof shall forthwith be posted by said clerks in not less than six public and conspicuous places in said town or ward, and the same shall be published in one or more of the newspapers, if any, printed in said city or town, thirty days at least before such election. They shall also ten days before any such election, appoint a warden and ward clerk for each polling place other than the one in which the warden duly elected for such ward shall preside, who shall perform the same duties at elections as presiding officers and clerks of towns and wards now perform. Any vacancy occurring after appointment may be filled by the voters of said polling district as similar vacancies are now filled. All such officers, shall be

by city clerks.
1891, c. 102, § 17.

One set of ballots shall be sent to presiding election officers, on day of election.
1891, c. 102, § 18.
1893, c. 267.

—cards of instructions and specimen ballots shall be posted at each compartment.

—second set of ballots, shall be retained by clerk until needed.

In case of the loss of ballots other ballots shall be prepared and furnished.
1891, c. 102, § 19.

Towns of more than four thousand inhabitants shall be divided into convenient polling places.
1891, c. 102, § 20.

—warden and clerk shall be appointed for each polling place.

(a) By P. L., 1889, c. 240, the town of Fairfield was divided into two voting precincts.

—check lists shall be prepared by the proper officers.

Clerks shall be appointed for each polling place, 1891, c. 102, § 21. 1893, c. 267.

—who shall appoint clerks.

—number.

—shall equally represent each political party.

—terms.

—duties and compensation.

—candidates for office not eligible.

—two shall be detailed as ballot clerks.

—duties.

—provisions of any city charter for assistance to warden in receiving votes not affected. 1893, c. 267, § 2.

Voting shelves shall be provided where voters may be screened from observation while marking ballots, 1891, c. 102, § 22. 1893, c. 267.

sworn. The board of registration of voters for any city in which a ward has been so divided, and the municipal officers of any town which has been so divided, shall in the manner now provided for by law, prepare check lists of the qualified voters for each of said polling districts, in lieu of the check lists now provided by law for the entire town or ward, to be used as hereinafter provided, and all provisions of law applicable to check lists for towns and wards shall apply to check lists for such polling districts.

SEC. 70. The municipal officers of cities, towns and plantations voting in accordance with the provisions of this chapter, shall biennially in the month of May appoint clerks for each polling place; and such municipal officers shall appoint as such clerks such persons as shall be recommended for such appointment by the several political party committees of the several cities, towns or plantations, representing the two political parties which, at the gubernatorial election next preceding such appointment, cast the greatest number of votes. For each polling place in cities and towns of more than one thousand inhabitants four clerks, and for each polling place in plantations, and for each island ward of the city of Portland and for the island district of the town of Cumberland (a) and for every town of less than one thousand inhabitants, two clerks shall be appointed. Said clerks shall equally represent each of the political parties which cast the largest number of votes in the state election next preceding their appointment. Each of said clerks shall be sworn to the faithful performance of his duties, and shall hold office for two years from the date of his appointment, and until a successor is appointed and qualified, or he vacates the office. Vacancies occurring in the office of election or ballot clerks shall be forthwith filled by the municipal officers in manner hereinbefore provided. Such election clerks shall attend at the times and places designated for meetings in their respective wards, towns or plantations for the election of any national, state, county, city or ward officers, and for the determination of any question submitted to the qualified voters of any city by lawful authority, shall be present at and witness the counting by the presiding election officer or officers of all votes cast in such meetings, and shall receive such reasonable compensation for each day's actual service as the municipal officers of their respective cities, towns and plantations may determine. No person shall be eligible to the position of election clerk in any ward, town or plantation where he is a candidate to be voted for. Two of the clerks in each polling place, one from each political party shall be detailed by the municipal officers to act as ballot clerks. The two ballot clerks thus detailed and appointed in each polling place shall have the charge of the ballots therein and shall furnish them to the voters in the manner hereinafter set forth. A duplicate list of the qualified voters in each ward, town or plantation shall be prepared for the use of the ballot clerks, and all the provisions of law relative to the preparation, furnishing and preservation of check lists shall apply to such duplicate lists. Provisions in the charter of any city for the election of two persons to assist the warden in receiving, sorting and counting the ballots, are not affected by the provisions hereof; but persons so elected shall be deemed election clerks for that purpose; they shall equally represent the two political parties which, at the state election next preceding, cast the greatest number of votes.

SEC. 71. The municipal officers in each city, town or plantation, as aforesaid, shall cause the polling places therein to be suitably provided with a sufficient number of voting shelves or compartments, at or in which voters may conveniently mark their ballots, so that in the marking thereof they shall be screened from the observation of others, and a guard rail shall be so constructed and placed that only such persons as are inside said rail can approach within six feet of the ballot boxes, and of such voting shelves

(a) By P. L., 1887, c. 36, as amended by P. L., 1889, c. 169 and P. L., 1893, c. 190, certain islands in the town of Cumberland were created a voting district.

or compartments. The arrangement shall be such that neither the ballot boxes nor the voting shelves or compartments shall be hidden from the view of persons just outside the guard rail. The number of such voting shelves or compartments shall not be less than one for every one hundred voters qualified to vote at such polling place, and not less than three in any town, and not less than five in any ward of a city. No persons other than the election officers, election clerks and voters admitted as hereinafter provided, shall be permitted within said rail, except by authority of the presiding election officer or officers for the purpose of keeping order and enforcing the law. Each voting shelf or compartment shall be kept provided with proper supplies and conveniences for marking the ballots.

—number of
voting shelves.

—who shall be
admitted with-
in guard rail.

MANNER OF VOTING.

SEC. 72. Any person desiring to vote shall give his name, and if requested so to do, his residence, to one of the ballot clerks, who shall thereupon announce the same in a loud and distinct tone of voice, clear and audible, and if such name is found upon the check list by the ballot clerk having charge thereof, he shall likewise repeat the said name, and the voter shall be allowed to enter the space enclosed by the guard rail, as above provided. The ballot clerk shall give him one, and only one ballot, and his name shall be immediately checked on said list. Besides the election officers and election clerks, not more than two voters in excess of the number of voting shelves or compartments provided, shall be allowed in said enclosed space at one time.

Voter shall
give his name
to ballot clerk
and if on
check list he
may enter
within guard
rail.
1891, c. 102, § 23.
1893, c. 267.

—he shall re-
ceive one bal-
lot and his
name shall be
checked.

SEC. 73. On receipt of his ballot the voter shall forthwith, and without leaving the enclosed space, retire alone to one of the voting shelves or compartments so provided and shall prepare his ballot by marking in the appropriate margin or place, a cross (X) as follows: He may place such mark within the square above the name of the party group or ticket, in which case he shall be deemed to have voted for all the persons named in the group under such party or designation. And if the voter shall desire to vote for any person or persons, whose name or names are not printed as candidates on the party group or ticket, he may erase any name or names which are printed on the group or party ticket, and under the name or names so erased he may fill in the name or names of the candidates of his choice. Or if the voter does not desire to vote for a person or persons whose name or names are printed upon the party group or ticket, he may erase such name or names with the effect that the ballot shall not be counted for the candidate or candidates whose names are so erased. In case of a question submitted to the vote of the people he shall place such mark in the appropriate margin above the answer which he desires to give. Before leaving the voting shelf or compartment, the voter shall fold his ballot without displaying the marks thereon, in the same way it was folded when received by him, and he shall keep the same so folded until he has voted. He shall vote in the manner *now* provided by law before leaving the enclosed space, and shall deposit his ballot in the box with the official indorsement uppermost. He shall mark and deposit his ballot without undue delay and shall quit said enclosed space as soon as he has voted. No such voter shall be allowed to occupy a voting shelf or compartment already occupied by another, or to remain within said enclosed space more than ten minutes, or to occupy a voting shelf or compartment for more than five minutes in case all of such shelves or compartments are in use, and other voters are waiting to occupy the same. No voter not an election officer or an election clerk, whose name has been checked on the list of the ballot clerks, shall be allowed to re-enter said enclosed space during said election. The presiding election officer or officers, for the time being, shall secure the observance of the provisions of this section.

How voter
shall prepare
ballot.
1891, c. 102, § 24.
1893, c. 267.
86 Me., 60.
89 Me., 298.

—manner of
voting.

—ballot shall
be marked and
deposited
without delay.

—time voter
may occupy
compartment.

—no voter
shall re-enter
enclosed
space.

If voter spoils ballot he may obtain others, not exceeding three.
1891, c. 102, § 25.
1893, c. 267.
92 Me., 158.

—canceled and unused ballots shall be preserved.

—used ballots shall be preserved for six months.

—penalty for abstracting or tampering with same.

Voter unable from any cause to mark ballot, may receive assistance of election clerk.
1891, c. 102, § 26.
1893, c. 267.

When ballot shall not be counted.
1891, c. 102, § 27.
86 Me., 50.

When meetings may be opened, and when polls shall be closed.
1891, c. 102, § 28.
1901, c. 136.
See §§ 84, 116.
Penalty, if voter allows his ballot to be seen, or makes false statements as to inability to mark ballot, or for interfering with voter when marking ballot.
1891, c. 102, § 29.

SEC. 74. No person shall take or remove any ballot from the polling place before the close of the polls. If any voter spoils a ballot he may successively obtain others, one at a time, not exceeding three in all, upon returning each spoiled one. The ballots thus returned shall be immediately canceled, and together with those not distributed to the voters, shall be preserved, and with the check lists used, which shall be certified by the ballot clerks, to be such, shall be secured, sealed, and sent to the several city, town and plantation clerks, and by them be preserved for six months, as a public record. The ballots shall be sorted and counted in open town or ward meeting in such manner as to afford the electors ample opportunity to observe the sorting and counting; and when the ballots have been sorted and counted and the result declared and recorded, all the ballots shall, in open meeting, be sealed in a package which said package together with the check lists sealed in the same manner as the ballots, shall forthwith be returned to the city, town or plantation clerk, to be preserved by him as a public record, for six months, and any warden, ballot clerk, city or town clerk or other person who shall abstract from or in any manner tamper with said packages, or who shall in any manner abstract from or tamper with the unused ballots, shall be punished by a fine not less than two hundred dollars nor more than one thousand dollars, or by imprisonment for not less than ninety days nor more than two years.

SEC. 75. Any voter who shall declare to the presiding election officer or officers that he cannot mark his ballot by reason of physical disability, or from inability to read the same, shall receive the assistance in the marking of his ballot, of two of the election clerks: such clerks shall not both represent one and the same political party, and they shall certify on the outside of such ballot that the same was marked by them, or by the voter with their assistance, and thereafter shall give no information concerning the same. The presiding election officer or officers may require every voter, who applies for such assistance, to make oath to his inability to mark his ballot, before such clerks shall be directed to assist as aforesaid, and such officer or officers are hereby qualified to administer such oath, and no clerk shall assist or offer to assist any voter in marking his ballot until directed so to do by the presiding election officer or officers.

SEC. 76. If a voter marks more names for any one office than there are persons to be elected to such office, or if for any reason it is impossible to determine the voter's choice for an office to be filled, his ballot shall not be counted for such office. No ballot without the official indorsement shall, except as herein otherwise provided, be allowed to be deposited in the ballot box, and none but ballots provided in accordance with the provisions of this chapter shall be counted. Ballots not counted shall be marked defective on the back thereof, and shall be preserved, as required by section seventy-four.

SEC. 77. Meetings for the election of state, county and municipal officers may be opened as early as six o'clock in the forenoon, and in no case shall the polls be kept open later than five o'clock in the afternoon, and a notice of the time of opening and closing shall be given in the warrant calling the meeting.

SEC. 78. A voter who shall, except as herein otherwise provided, allow his ballot to be seen by any person with an apparent intention of letting it be known how he is about to vote, or who shall make a false statement as to his inability, to mark his ballot, or any person who shall interfere, or attempt to interfere with any voter when inside said enclosed space, or when marking his ballot, or who shall endeavor to induce any voter before voting to show how he marks or has marked his ballot, shall be punished by fine of not less than five dollars, nor more than one hundred dollars; and election officers shall report any person so doing to a police officer or constable, whose duty it shall be to see that the offender is duly brought before the proper court.

SEC. 79. Any person who shall, prior to an election, wilfully deface or destroy any list of candidates posted in accordance with the provisions of this chapter, or who, during an election, shall wilfully deface, tear down, remove or destroy any card of instructions or specimen ballot printed or posted for the instruction of voters, or who shall, during an election, wilfully remove or destroy any of the supplies or conveniences furnished to enable a voter to prepare his ballot, or shall wilfully hinder the voting of others, shall be punished by fine of not less than five dollars nor more than one hundred dollars.

Penalty for destroying nomination lists, cards of instructions, specimen ballots posted for instruction.
1891, c. 102, § 30.

SEC. 80. Any person who shall falsely make or wilfully deface or destroy any certificate of nomination or nomination paper, or any part thereof or any letter of withdrawal; or file any certificate of nomination or nomination paper, or letter of withdrawal, knowing the same or any part thereof to be falsely made; or suppress any certificate of nomination or nomination paper, or any part thereof which has been duly filed; or forge or falsely make the official indorsement on any ballot; or wilfully destroy or deface any ballot, or wilfully delay the delivery of any ballots, or shall take or remove any ballot outside of the enclosure provided for voting before the close of the polls, shall be punished by fine not exceeding one thousand dollars, or by imprisonment in the jail not more than one year, or by both such fine and imprisonment.

Penalty for destroying any nomination paper or letter of withdrawal; or falsely filing same, etc.
1891, c. 102, § 31.

SEC. 81. Any public officer upon whom a duty is imposed by sections fifty to seventy-seven, both inclusive, of this chapter, who shall wilfully neglect to perform such duty, or who shall wilfully perform it in such a way as to hinder *the* (any) object of said sections, shall be punished by a fine of not less than five, nor more than one thousand dollars, or by imprisonment in jail for not more than one year, or by both such fine and imprisonment.

Penalty, if public officer neglects any duty imposed by §§ 50-77.
1891, c. 102, § 32.

SEC. 82. Any election or ballot clerk who shall assist, or offer to assist any voter, before such clerk shall have been directed by the presiding officer or officers to so assist such voter, shall be punished by a fine of not less than twenty-five, nor more than one hundred dollars or by imprisonment not exceeding sixty days for each offense, and thereafter shall be disqualified from holding the office of election or ballot clerk.

If election clerk shall offer to assist voter before being directed to do so, he shall be punished.
1893, c. 267.

NOTIFYING MEETINGS, PROCEEDINGS, AND RETURNS.

SEC. 83. The selectmen of every town, by their warrant shall cause the inhabitants thereof, qualified according to the constitution, to be notified and warned seven days at least before the second Monday of September biennially, to meet at some suitable place designated in said warrant to give in their votes for governor, senators, and representatives, as the constitution requires; and such meeting shall be warned like other town meetings.

Call of meeting for election of state officers.
R. S., c. 4, § 17.

SEC. 84. No such meeting shall be opened before ten o'clock in the forenoon on the day of election, unless the number of voters in such town exceeds five hundred; if it does, an earlier and suitable time in the day may be appointed by the selectmen. At all elections for choice of state officers and of electors of president and vice president of the United States, in towns and plantations having more than five hundred and less than five thousand inhabitants, if the time is not otherwise fixed by law, the polls shall be kept open until five o'clock in the afternoon and then be closed.

Meeting, when to be opened.
R. S., c. 4, § 18.
See § 77.

SEC. 85. The selectmen or other officers, required by the constitution and laws to preside at any such meeting, shall have all the powers of moderators of town meetings, as provided in chapter three; and they shall refuse the vote of any person not qualified to vote.

--polls in certain towns to be kept open until 5 P. M.

Officers presiding have powers of moderator.
R. S., c. 4, § 19.
See c. 3, § 29.

SEC. 86. If a majority of the selectmen are absent from any such meeting duly warned, or being present, neglect or refuse to act as such and to

Selectmen absent, others may be chosen

pro tempore.
R. S., c. 4, § 20.
70 Me., 565.
At such
choice, who
shall preside.
R. S., c. 4, § 21.

Duties and
powers of se-
lectmen pro
tempore.
R. S., c. 4, § 22.

What votes
shall be on
one list.
R. S., c. 4, § 23.

In case of
division of a
town, electors
may vote
where annex-
ed, if within
their original
district.
R. S., c. 4, § 24.
—if not, then
in the town
whence set
off.
Check list
required.
R. S., c. 4, § 25.
1885, c. 300, § 1.
82 Me., 531.

—rules pre-
scribed.

—votes, how
received.

—separate bal-
lot box shall
be provided,
when consti-
tutional
amendment is
submitted.

Town clerks
to preserve
check lists
and to fur-
nish certified
copies.
R. S., c. 4, § 26.
See § 46.
Votes to be
on white pa-
per without
marks or fig-
ures.
R. S., c. 4, § 29.
See §§ 134, 142.
54 Me., 604.
70 Me., 566.

Ballot boxes,
how con-
structed and
used.
R. S., c. 4, § 27.
1885, c. 300, § 2.

do all their duties, the voters may choose so many selectmen pro tempore, as are necessary to constitute or to complete the number competent to act.

SEC. 87. During the choice of selectmen pro tempore any selectman present may act as moderator; if no selectmen are present, or if those present neglect or refuse to act as such, the town clerk shall preside; and the person so presiding shall have all the powers and discharge the duties of moderator.

SEC. 88. Selectmen pro tempore accepting the trust, shall be sworn faithfully to discharge the duties of said office, so far as relates to such meeting and election; and in making a record and return of the votes, as the constitution or laws require, and in all matters incidental to the trust, they shall have the powers of permanent selectmen, and be subject to the same duties and liabilities.

SEC. 89. *At every meeting for choice of governor, senators, representatives, and other public officers requiring like qualifications in the electors, the selectmen or officer presiding shall require the electors to give in their votes for the officers to be chosen, on one list or ballot, or so many of such officers, as the voter determines to vote for; designating the intended office of each person voted for.*

[This section has apparently been superseded by the Australian ballot law.]

SEC. 90. Whenever any territory is set off from one town and annexed to another, the inhabitants of the territory set off, otherwise qualified, may vote for representative to congress, senators or representatives to the legislature, in the town to which they are annexed, if said town is within the congressional, senatorial or representative district, as the case may be, to which they previously belonged; otherwise, such inhabitants may vote for said officers in the town from which they were set off, until the next congressional, senatorial or representative apportionment has been made.

SEC. 91. The officers presiding at any election shall use the check list herein required at the polls during the election of *any such officers*, (governor, senators, representatives, and other public officers requiring like qualifications in the electors), and use but one ballot box, to be furnished at the expense of the town; and no votes shall be received unless delivered by the voter in person after he has audibly announced his name to the presiding officers, unless physically unable to do so, and they have had opportunity to be satisfied of his identity and find his name on the list and mark it, and ascertain that his vote is single; but whenever a constitutional amendment is submitted to the people for adoption, a separate ballot box shall be provided at every poll or voting place into which the ballots or votes for or against such proposed amendment shall be deposited separately from all other ballots or votes, and into which each voter desiring to vote upon the amendment submitted, must deposit his ballot at the same time he deposits his ballot for officers to be chosen on that day, if any, and he desires to vote therefor.

SEC. 92. Clerks of towns shall preserve the check lists used at the September elections, for one year without alteration, and shall furnish to any person a certified copy thereof within twenty days after demand and payment or tender of the legal charges therefor, under the penalty provided in section one hundred and twenty-nine.

SEC. 93. No ballot shall be received at any election of state or town officers, unless in writing or printing upon clean white paper without any distinguishing mark or figures thereon, besides (the official indorsement,) the names of the persons voted for and the offices to be filled; but no vote shall be rejected on this account after it has been received into the ballot box.

SEC. 94. Ballot boxes used at elections shall be covered at the top with a slide only, which shall be kept shut, except when opened to receive a ballot; but such boxes may contain mechanical devices which tend to prevent fraud in elections and do not materially abridge the rights of

voters; and if the presiding officers do not comply with the requirements of this chapter, or attempt to evade the same, they shall be subject to the penalties provided in section one hundred and twenty-nine.

—penalty.

SEC. 95. The secretary of state, the attorney general and one member of the governor's council to be designated by the governor, shall, at such times, under such conditions, and after such public notice as they see fit to give, examine voting and counting machines and apparatus; and they shall certify their approval of such machines as, in their judgment, furnish convenient, simple and satisfactory means of voting and of ascertaining the true result thereof with facility and accuracy, special regard being had to preventing and detecting double voting; but no machine shall be approved which does not secure to the voter a degree of secrecy in voting equal to that afforded by the use of the official ballot as provided by law. No machine except such as is approved by said officers and used in accordance with this and the three following sections shall be used in this state.

Commission to examine and approve voting and counting machines. 1901, c. 169, § 1.

—machines which do not secure secrecy shall not be approved.

SEC. 96. A city or town may, at a legal meeting held not less than ten days before any regular election, determine upon and purchase or accept for trial, and order the use of one or more voting and counting machines for the then ensuing election in said city or town and thereafter in case said machine or machines are purchased, at all elections in cities and at state and presidential elections in towns, until otherwise voted at a legal meeting, said machines shall be used for the purpose of voting for the officers to be elected at such elections and for taking the vote upon constitutional amendments and all other questions submitted to vote at such elections.

Cities and towns authorized to purchase and use machines. 1901, c. 169, § 2.

SEC. 97. When voting and counting machines are approved and purchased, the persons of whom such machines are purchased shall give to the secretary of state a suitable bond with sufficient sureties, conditioned to keep each machine in good working order for five years at their own expense.

Bond shall be given to keep machines in good order. 1901, c. 169, § 3.

SEC. 98. The secretary of state shall make regulations for the use of machines approved, and before each state and presidential election shall furnish appropriate instructions for the voters in cities and towns where such machines are used, and like appropriate instructions shall be furnished by clerks of cities before each city election.

Regulations and instructions for use of voters shall be furnished. 1901, c. 169, § 4.

SEC. 99. When at a town meeting held for election of representatives to the legislature, in a town not classed with other towns as a representative district, by reason of persons having an equal number of votes, a full choice of representatives is not affected, the meeting shall be adjourned to the same day of the week following, and to the same hour and place at which the first meeting was called; and at such adjourned meeting, the voters shall give in their votes for so many representatives as are necessary to make up the number to which said town is entitled; and like adjournments shall be had until the full number is elected.

In case of no choice of representatives in an unclassified town, meeting to be adjourned one week, and from week to week. R. S., c. 4, § 30.

SEC. 100. All town meetings required for election of county treasurer, of register of deeds, of representatives to congress, or of electors of president and vice president of the United States, or for the determination of questions submitted to the people by the legislature, shall, as to calling, notifying and conducting them, be subject to the regulations made in this chapter for election of governor, senators, and representatives, unless otherwise provided by law.

Meetings for choice of certain officers, and to determine certain questions. R. S., c. 4, § 31.

SEC. 101. To determine the result of any election by ballot, the number of persons who voted shall first be ascertained by counting the whole number of separate ballots given in, which shall be distinctly stated, recorded, and returned. No person ineligible to the office shall be declared elected; but such votes shall be counted, to determine whether any person has received the necessary number of all votes cast. In case of representatives to congress and members of the legislature, registers of deeds, and county and state officers, except where a different rule is prescribed in the

Result of any election by ballot, how determined. R. S., c. 4, § 32. —no ineligible person shall be declared elected, but his votes are to be counted to

determine result.
—officers elected by plurality vote. See Constitution, art. iv, part 1, § 5; part 2, § 3; art. vi, § 7; art. ix, § 10; am'd't xxiv. 71 Me., 373.

—officers elected by majority vote.
—proceedings in case of tie vote.
—governor to order new election, if no eligible person is chosen.
—executive, not to determine eligibility of legislators.

Governor to issue proclamation for election to fill congressional vacancy. R. S., c. 4, § 33. See U. S. Const., art. 1, § 2, ¶ 4.
Clerks of towns to mail returns to secretary of state. R. S., c. 4, § 34.
—canvass of returns, declaration of result and issue of certificate of election.

Clerk to transmit returns of votes to secretary of state. R. S., c. 4, § 35. 64 Me., 598. See § 142; c. 2, § 52.

County attorney, to be notified if return is not received. R. S., c. 4, § 36.

—duty.

Loss of returns to be supplied by copy of record. R. S., c. 4, § 37. See §§ 138, 142.

constitution, the person or persons, not exceeding the number to be voted for at any one time for any such office, having the highest number of votes given at such election shall be declared elected, and the governor shall issue a certificate thereof. If, by reason of two or more persons receiving an equal number of votes, the election of the requisite number of officers cannot be declared without declaring more than the requisite number elected, no one of those having an equal number of votes shall be declared elected. In all other cases no person shall be declared elected, who has not received a majority of the whole number of votes counted as aforesaid; and if a number greater than is required to be chosen receive a majority of said whole number, the number so required, of those who have the greatest excess in votes over such majority, shall be declared elected. If the number to be elected cannot be so completed by reason of any two or more of such persons having received an equal number of votes, the persons having such equal numbers shall be declared not elected. In all cases not otherwise provided for, if no person eligible to the office receives the requisite number of votes to elect him, then the governor shall order a new election; *provided, however*, that nothing in this section shall give the governor and council authority to determine questions of eligibility in cases of senators and representatives to the legislature.

SEC. 102. Whenever a vacancy occurs in the representation of the state in the national house of representatives, the governor, in any manner having knowledge thereof, shall issue his proclamation for an election to fill the same. If congress is in session when such vacancy occurs, the proclamation shall issue forthwith; otherwise, in season to secure representation at the next called or regular session of congress.

SEC. 103. The clerk of each town, within twenty-four hours after the close of the polls, shall deposit in some post office the returns of the votes cast at such special election, post paid, directed to the secretary of state, to be transmitted by mail. The governor and council shall meet seven days after such election, and open and canvass such returns, and declare the result. They shall receive certified copies of the record of any town if the return from such town is lost, or is not received by the secretary of state. The governor shall immediately issue a certificate of election to the person thus declared to have received a plurality of votes.

SEC. 104. The clerk of each town shall cause to be delivered at the office of the secretary of state, the returns of votes given in his town, for governor, senators, representatives to the legislature, representatives to congress, electors of president and vice president of the United States, and for county officers, within thirty days next succeeding any meeting for their election, or shall deposit them, post paid, in some post office, directed to the secretary of state, within fourteen days after such meeting, to be transmitted by mail; and shall also forward to such office, as soon as practicable, a statement attested by him of the number of votes for said several officers, given at such election in his town, which shall be opened and filed by the secretary, and kept for public examination.

SEC. 105. If any such return is not received by the secretary of state within thirty days next after such meeting, he shall forthwith notify the county attorney of the county in which such town is situated, who shall give immediate notice thereof to the clerk of such town, and unless he receives satisfactory evidence that said clerk has complied with the requirements of the preceding section, he shall prosecute for the penalty hereinafter provided.

SEC. 106. When such original return is lost or destroyed, the selectmen and clerk of such town, on receiving information of such loss or destruction, shall forthwith cause a copy of the record of the meeting at which such vote was given, to be made with their certificate upon the same sheet, that it is a true copy of the record, that it truly exhibits the names of all persons voted for, for the offices designated, and the number of votes

given for each at such meeting, and that said copy contains all the facts stated in the original return.

SEC. 107. The selectmen and town clerk, who were present at the meeting and signed the original return, shall sign the certificate mentioned in the preceding section, designating their office against their names as in the original return, and make oath that said copy and certificate are true, before some justice of the peace of the county, who shall make certificate of such oath on the same paper.

SEC. 108. Such copy and certificates shall then be sealed up, and directed to the secretary of state, with the nature of the contents written on the outside; and the clerk of such town shall cause the same to be delivered into the office of the secretary of state, as soon as may be.

SEC. 109. When the selectmen of any town not classed with others as a representative district, have knowledge that the seat of a representative thereof has been vacated, they shall forthwith issue their warrant, giving at least seven days' notice, for a meeting of the electors of said town to fill such vacancy; and at such meeting like proceedings shall be had, as at any meeting held on the second Monday in September for the like purpose.

Oaths to be made to copy. R. S., c. 4, § 38. See §§ 138, 140, 143.

Certificates how sealed and returned. R. S., c. 4, § 39. See §§ 138, 139, 142.

Vacancies how filled in towns not classed for representatives. R. S., c. 4, § 40. See §§ 115, 117, 70 Me., 560, 571.

ELECTIONS IN CITIES.

SEC. 110. For all purposes mentioned in sections eighty-three and one hundred, the inhabitants of cities shall meet as the constitution requires, in ward meetings, to be notified and warned, as town meetings for similar purposes are. The warden shall preside; the clerk shall make such record as the constitution requires, and the city constables shall preserve order.

SEC. 111. If the warden is absent from any such meeting, or refuses or neglects to preside, a warden pro tempore shall be chosen, and during such choice the ward clerk shall preside; and the warden pro tempore accepting the trust, shall be sworn, and have the power and perform the duties of warden of such meeting, and shall be liable to like penalties.

SEC. 112. The several islands within the city of Portland, so far constitute two separate wards as to entitle the voters of each of said wards to choose a warden, ward clerk and one constable, who shall be residents of said islands and of their respective wards. The first of said wards comprises Long Island, Crotch Island, Hope Island, Jewell's Island and Little Chebeague Island, or such parts of said islands as are within the city of Portland, and the ward meetings of said first ward shall be held on Long Island. The second of said wards comprises the remaining islands within the city of Portland, and the ward meetings of said second ward shall be held on Peak's Island. The electors of each of said wards may meet as provided in section one hundred and ten, and also for the choice of city officers, at the place designated, and may, on the day of election, vote for all officers named in the warrant calling the meeting.

SEC. 113. The warden shall preside impartially at such meetings, receive the votes of all electors present, sort, count, and declare them in open meeting and in presence of the clerk, who shall make a list of the persons voted for with the number of votes for each person against his name, and the offices respectively, and in open ward meeting and in presence of the warden, shall make a fair record thereof; a fair copy of this list shall be attested by the warden and clerk, sealed up in open meeting, and delivered to the clerk of ward number one in Portland within eighteen hours after closing the polls, and the votes thus thrown shall belong to the last mentioned ward.

SEC. 114. *In voting for representatives to the legislature in the wards of a city, the names shall be on the same ballot with the other officers to be chosen at the meeting by voters of like qualifications, unless the board of aldermen in their warrant notifying the meeting require a separate ballot or ballots.*

[This section has apparently been superseded by the Australian ballot law.]

Electors in cities to meet in wards. R. S., c. 4, § 41. —warden to preside.

Warden pro tem. may be chosen. R. S., c. 4, § 42.

Portland islands constitute two wards for certain purposes. R. S., c. 4, § 43. —first ward.

—second ward.

Proceedings at such meetings. R. S., c. 4, § 44.

—how the votes shall be returned.

In cities. names of representatives to be on same ballots as other officers. R. S., c. 4, § 45. 56 Me., 514.

If no choice,
new meet-
ings.
R. S., c. 4, § 46.

—vacancies,
how filled.
See §§ 109, 117.
70 Me., 560, 570.

In cities, polls
close at 4
o'clock.
R. S., c. 4, § 48.

SEC. 115. When a choice of any representative to the legislature is not effected, the aldermen shall call new meetings of the wards for the purpose, to be held at the same time, within two weeks after any former meeting; and like proceedings shall be had at such meetings, as at the first, until a choice is effected; and when the aldermen of any city have knowledge that the seat of a representative therein has been vacated, they shall call meetings of the wards for the purpose of filling such vacancy; and like proceedings shall be had at such meetings as at other meetings for the election of representatives.

SEC. 116. In all elections in cities, the polls shall be open until four o'clock in the afternoon, and then be closed.

REPRESENTATIVE DISTRICTS.

Vacancies
how filled.
R. S., c. 4, § 49.
See §§ 109, 115.
70 Me., 560, 570.

SEC. 117. When the selectmen of the oldest town in a district are notified or otherwise satisfied, that at the last meeting of the district, for the election of a representative no choice was effected, or that the seat of their representative has been vacated, they shall, as soon as may be, leaving a convenient time for calling meetings in the several towns, appoint a day of election to fill such vacancy, and notify the selectmen of the other towns accordingly.

Same subject.
R. S., c. 4, § 50.

SEC. 118. The selectmen of the several towns shall call meetings upon the day appointed, and proceedings shall then be had, as required by the constitution and laws for the election of representatives on the second Monday of September.

CONTESTED ELECTIONS.

Notice by
contestant,
how and
when served.
R. S., c. 4, § 51.

—testimony,
how taken
and presented.

—neglecting
party denied
postponement.

SEC. 119. Notice of intention to contest the right of any person claiming to be elected to the house of representatives, with a statement of the reasons for so doing, may be served on such person by the contestant at any time after the election, and shall be served at least fifteen days prior to the organization of the house; and all testimony on either side shall be by depositions taken in accordance with the statute or by parol evidence, and presented to said body within three days from the commencement of the session. If this law is not strictly complied with, except in extreme cases where injustice would be done if a continuance was not allowed, the party neglecting shall be denied a postponement, and the committee on elections shall proceed to determine the case by the testimony before them.

Petition of
contestant,
when to be
presented to
house of rep-
resentatives.
R. S., c. 4, § 52.
—depositions
how taken.

SEC. 120. When any person intends to contest, before the house of representatives, the right of any other person to his seat therein, he shall present his petition to said house within three days after its organization, stating the grounds upon which he proposes to contest such seat. Depositions may be taken in the manner authorized by chapter one hundred and seven, in cases of contested senatorial elections.

Claimant of
county or mu-
nicipal office
shall proceed
as in equity.
R. S., c. 4, § 53.
1893, c. 260.
86 Me., 43.

SEC. 121. Any person claiming to be elected to any county or municipal office, or to the office of county attorney, may proceed as in equity against the person holding or claiming to hold such office, or holding a certificate of election to such office, or who has been declared elected thereto by any returning board or officer, or who has been notified of such election, by petition returnable before any justice of the supreme judicial court, in term time or vacation, in the county where either party resides, or where the duties of such office are to be performed, and said court shall have jurisdiction thereof.

Petition of
claimant to
be filed in
clerk of
court's office.
R. S., c. 4, § 54.
86 Me., 54.

SEC. 122. The petition shall state the names and residences of the several parties, and the facts upon which the claimant relies to maintain his suit, and shall be signed by him and verified by his oath. Such petition shall be filed in the office of the clerk of courts in the county where it is returnable, and the time of hearing thereon shall be appointed by said

justice, and indorsed upon said petition. Notice of pendency of said suit, and the time and place of hearing upon said petition shall be served on the adverse party, by giving him in hand, or leaving at his last and usual place of abode, a copy of said petition and order of the court thereon, or in such other manner as the court directs, and such notice shall be given at least seven days before such hearing. The parties, or their counsel, shall be heard upon written or oral testimony, according to the practice in like procedure, and in such manner as the justice directs; and if it appears upon such trial or hearing that the petitioner has been elected, and is entitled by law to the office claimed by him, or if such adverse party fails to appear, such justice shall render judgment in favor of such petitioner, if he is found, upon hearing, to be entitled thereto.

SEC. 123. Either party may, within ten days after rendition of said judgment, enter an appeal therefrom in the office of the clerk in the county where said judgment is rendered, which appeal shall briefly set forth the reasons therefor, and an attested copy of said appeal shall be served upon the appellee or his attorney within ten days after the same has been filed, in such manner as the justice orders. The appellant shall cause copies of the petition, pleadings, findings, and testimony upon which such judgment is rendered, approved by the justice before whom the hearing is had, to be printed and transmitted to the chief justice within twenty days after such appeal is taken, with written argument thereon. A copy of such argument shall, within said twenty days, be served upon the adverse party, or his attorney, who may forward within ten days thereafter an argument in reply, and thereupon the justices of said court shall consider said cause immediately, and decide thereon and transmit their decision to the clerk of the county where the suit is pending, and final judgment shall be entered accordingly.

SEC. 124. Where final judgment has been rendered, any justice of said court may issue an order to the party unlawfully claiming or holding said office, commanding him to yield up to the officer who has been adjudged to be lawfully entitled thereto, said office, and all papers, records, moneys and property connected therewith or belonging thereto, and may enforce said order by fine or imprisonment, or both, and thereupon said party in whose favor such judgment is rendered, shall be qualified and enter upon the duties of such office, and hold the same until the expiration of the term for which he has been elected.

SEC. 125. The prevailing party shall recover costs, and double or treble costs may be awarded in the discretion of the justice.

—notice to be given to adverse party.

—parties to be heard as the justice shall direct.

—when judgment shall be rendered.

Appeal may be entered by either party.
R. S., c. 4, § 55.
86 Me., 54.
88 Me., 54.

—proceedings.

Court may issue order where final judgment has been rendered.
R. S., c. 4, § 56.
86 Me., 54.
—enforcement.
—prevailing party shall enter upon duties of office.

Costs.
R. S., c. 4, § 57.
86 Me., 54.

VOTERS IN UNINCORPORATED PLACES AND ON ISLANDS.

SEC. 126. Electors living on islands adjacent to the mainland along the coast of the state and within the jurisdiction thereof, but not incorporated with any town, and all such electors living in other unorganized places may furnish lists of their polls and estates to the assessors of any adjacent town, on or before the first day of each April, and said assessors shall assess state and county taxes upon all such persons, and they shall be collected in the same manner and by the same officers as if such electors were inhabitants of such town. And such electors so presenting their polls and estates may vote in such town in all elections for governor, senators, representatives and county officers.

Electors on unincorporated islands and places, may vote in adjacent towns.
—conditions.
R. S., c. 4, § 58.
See Constitution, art. 4, part 1, § 5;
part 2, § 3.
—tax to be assessed.
90 Me., 374.

REGULATIONS AFFECTING PURITY OF ELECTIONS. PENALTIES.

SEC. 127. Whoever shall offer, or promise, or agree to receive any money or other valuable consideration for giving in his vote at any election held under the provisions of the constitution or of this chapter, and

Penalty, if any person shall sell his vote.
1889, c. 299, § 1.

shall in accordance with such offer, promise, or agreement, give in his vote at such election, shall be fined not more than one hundred dollars, or imprisoned not more than one year, and shall be excluded from the right of suffrage for a term of ten years.

SEC. 128. The secretary of state shall furnish the mayors of cities, the selectmen of towns and (assessors of) plantations with copies of the preceding section in a printed form suitable to be posted in conspicuous places in the voting precincts of every city, town and plantation, and said officers shall cause such copies to be so posted.

SEC. 129. If any town officer, or such officer chosen pro tempore, wilfully neglects or refuses to perform any duty required of him, or wilfully does, authorizes, or permits to be done, anything prohibited by the constitution or by this chapter, he shall for each offense, forfeit not less than fifty, nor more than five hundred dollars, and be imprisoned not more than nine, nor less than three months, except where otherwise expressly provided in this chapter.

SEC. 130. If aldermen of cities, selectmen of towns, or assessors of plantations neglect to issue their warrant as required by law for a meeting for choice of state or county officers, representatives to the legislature, or to congress, or of electors of president and vice president of the United States, they each forfeit fifty dollars to their city, town, or plantation, to be recovered in action of debt by the treasurer, or by any citizen thereof when said treasurer is a member of the delinquent board.

SEC. 131. Any penalty provided in this chapter, (which may be recovered by the treasurer, may,) if the treasurer refuses or neglects for ten days after written request of any voter to commence suit therefor, *may* be recovered by said voter in a suit in his own name, to the same uses as if recovered by said treasurer.

SEC. 132. If any person required to summon the voters of a city, town, or plantation to assemble at any meeting for choice of any officers mentioned in section one hundred and thirty, neglects to do so, or to make due return of the warrant therefor, he forfeits twenty-five dollars to his city, town, or plantation for each offense, to be recovered as provided in said section; but if he wilfully neglects or refuses, he forfeits not less than fifty, nor more than two hundred dollars, half to the state and half to the prosecutor, to be recovered by indictment.

SEC. 133. If selectmen of a town or assessors of a plantation wilfully neglect to deposit a list of voters with the town or plantation clerk, and to post such lists, as are hereinbefore required, they each forfeit not less than fifty, nor more than one hundred dollars; and for each day's neglect after the twentieth day of August, and until the state election next ensuing, they each forfeit thirty dollars.

SEC. 134. If such selectmen or assessors wilfully neglect or refuse to keep and use a check list, as provided in section ninety-one, or wilfully receive any vote prohibited by section ninety-three, or fraudulently receive the vote of any person not qualified to be an elector, as provided by the constitution, they each forfeit not less than fifty nor more than one hundred dollars.

SEC. 135. The penalties in the two preceding sections may be recovered in an action of debt, in the name and to the use of the town or plantation, where the offense is committed, to be prosecuted to final judgment at the request of any voter therein, by the treasurer, unless he is one of the delinquent officers, and in that case, by one of the constables.

SEC. 136. Any municipal officer who strikes from the list of voters, after it has been prepared and posted, the name of any person residing in the town, without the notice and opportunity for hearing provided in section thirty-nine, forfeits not less than twenty, nor more than one hundred dollars, to be recovered in an action on the case by the person whose name was struck out.

Copies of § 127 shall be furnished, and posted in voting precincts. 1889, c. 299, § 2. Penalty for neglect, misfeasance of selectmen or other officers. R. S., c. 4, § 59. 10 Me., 111.

Penalty for neglect to issue warrants for state or national elections. R. S., c. 4, § 60. See § 142.

Penalties, how recovered. R. S., c. 4, § 28.

Penalty for neglect of constable to summon voters. R. S., c. 4, § 61. See § 142.

—for wilful neglect to be recovered by indictment.

Penalty for neglect of selectmen to deposit and post lists. R. S., c. 4, § 62.

Penalty for their neglect to keep check lists or to reject illegal votes. R. S., c. 4, § 63. See § 142.

Penalties, of two preceding sections, how recoverable. R. S., c. 4, § 64.

Penalty for municipal officers striking names from list without notice. R. S., c. 4, § 65.

SEC. 137. Whoever wrongfully alters, erases, or mutilates any name on a list of voters, or fraudulently votes in the name of another, or under an assumed name, *forfeits the sum named in the preceding section, half to the prosecutor, and half to the state, and be imprisoned not more than six months*, (shall for each offense be punished by fine not exceeding three hundred dollars or by imprisonment in the county jail not exceeding one year.)

Altering, erasing, etc., names, or voting in another's name.
R. S., c. 4, § 66.
See § 33.

SEC. 138. If any town officer, or any such officer chosen pro tempore, wilfully neglects or refuses to perform the duties required by sections one hundred and six, one hundred and seven and one hundred and eight, on notice of the loss and destruction of any return therein described, he forfeits not less than one hundred, nor more than five hundred dollars.

Neglect to supply lost return.
R. S., c. 4, § 67.

SEC. 139. Any such officer, permanent or pro tempore, who in such case makes a false certificate and makes oath to its truth, shall be punished for perjury, and be disqualified from holding any office under the constitution and laws of the state for ten years.

Making false certificate.
R. S., c. 4, § 68.

SEC. 140. If a person, to whom returns of votes of any city, town, or plantation, for governor, senators, or representatives in congress, are intrusted by the clerk thereof to be forwarded to the office of the secretary of state, wilfully neglects to use all proper means for their delivery within the time required, he shall forfeit not less than one hundred, nor more than five hundred dollars, or be imprisoned not less than two, nor more than six months.

Neglect or persons to whom returns are intrusted to deliver them.
R. S., c. 4, § 69.

SEC. 141. Every county attorney, who receives from the secretary of state a certificate that the return of votes of any town, in his county, for governor, senators, or representatives in congress, has not been duly received at the secretary's office, shall immediately ascertain, so far as he can, by the default of what officer or person such neglect happened, and demand of him, if he finds such default wilful or caused by culpable negligence, the sum thereby forfeited; and if it is not immediately paid he shall prosecute such delinquent.

County attorneys to prosecute for wilful negligence in not delivering returns.
R. S., c. 4, § 70.

SEC. 142. In no case, except as in sections one hundred and thirty and one hundred and thirty-two, shall an officer of a town, incur any punishment, or be liable in damages by reason of his official acts or neglects, unless they are unreasonable, corrupt, or wilfully oppressive; but the neglect to prepare the lists of voters; to deposit it in the town clerk's office; to post it, as required herein; to call town meetings for elections; to cause returns of votes, or copies thereof to be delivered into the office of the secretary of state, as required by the constitution and laws; or to make the records by law required, shall be deemed wilful and unreasonable, unless the contrary is shown.

Liability of town officers limited.

—neglect deemed wilful, unless contrary is shown.
R. S., c. 4, § 71.
See §§ 38, 39, 44, 47, 83, 91, 93, 103, 104, 106, 108, 130, 132, 134, 76 Me., 162, 217.

SEC. 143. At any meeting for the election of any officer, where a list of voters is necessary, whoever wilfully votes before the presiding officer has had opportunity to find his name on said list, or knowing that it is not on it, or wilfully gives any false answer or statement to the municipal officers of towns, cities or plantations when they shall be previously preparing such list, or presiding at such meeting, in order that his name or the name of any other person may be entered on such list, or his vote or that of another be received; or casts more than one vote at one balloting; or is disorderly at such meeting, forfeits for each offense, not exceeding one hundred, nor less than ten dollars.

Punishment for misconduct of electors at elections.
R. S., c. 4, § 72.
1887, c. 91.
56 Me., 513.

SEC. 144. Any officer of the militia who, except in time of war or public danger, parades his men, or exercises any military command on a day of election, as described in section ninety-three of chapter two hundred and sixty-six of the public laws of eighteen hundred and ninety-three, and not thereby excepted, forfeits for each offense not less than ten, nor more than three hundred dollars.

Liability of militia officers for military parades on election days.
R. S., c. 4, § 73.
See c. 10.

SEC. 145. The penalties, provided in the two preceding sections, may be recovered by indictment, half to the state, and half to the prosecutor.

Penalties in §§ 143, 144, how recovered.
R. S., c. 4, § 74.

Punishment for bribery and corruption at elections.
R. S., c. 4, § 75.
73 Me., 94.

—punishment for accepting bribe.

Punishment for knowingly voting where not entitled.
R. S., c. 4, § 76.
57 Me., 149.

Betting on elections punished.
—wager forfeited to town.
—how recovered.
R. S., c. 4, § 77.
69 Me., 121.
Mayor or treasurer to sue.
R. S., c. 4, § 78.
70 Me., 496.
Money paid on bet may be recovered.
R. S., c. 4, § 79.
68 Me., 531.
Conveyances for such purposes void; forfeit to town.
R. S., c. 4, § 80.

Political caucuses in cities, how called.
1897, c. 310, § 1.
—notice, how given.

Committees shall be furnished with lists of voters by board of registration.
1897, c. 310, § 2.
—expense, how paid.
Check list shall be used in caucus upon request of fifty voters.
1897, c. 310, § 3.

—who may vote in caucus.

SEC. 146. Whoever by bribery, menace, wilful falsehood, or other corrupt means, directly or indirectly attempts to influence any voter in giving his vote or ballot, or to induce him to withhold it, or disturbs or hinders him in the free exercise of his right of suffrage at any election held under the provisions of the constitution or of this chapter, and whoever receives or offers to receive a bribe for his vote as aforesaid, shall be fined not more than five hundred dollars, or imprisoned not more than one year, and be ineligible to any office for ten years.

SEC. 147. Whoever, at an election of state and county or municipal officers, or of electors of president and vice president, knowingly votes in any city, town, or plantation, where he has no legal right to vote, shall be imprisoned in the county jail not less than three months, nor more than one year.

SEC. 148. No person shall make a bet or wager upon the result of any election in the state, in money or in any kind of property, real or personal, under penalty of forfeiting the money or property so bet or wagered, to the town in which he resides, or if he does not reside in the state, then to the town in which the bet or wager is made, to be recovered in an action on the case.

SEC. 149. The mayor of the city, or the treasurer of the town or plantation entitled to such forfeiture shall forthwith proceed to sue for it, as soon as he has proper evidence of such betting or wagering.

SEC. 150. Any party to such bet or wager, who has paid or conveyed to the winning party the money or property so bet or wagered, may recover it, or its value, in an action on the case.

SEC. 151. All conveyances, by deed or otherwise, of any interest in real estate, made by reason of any such bet or wager, are void; the person making them, forfeits the full value of the interest so conveyed; to the town entitled to the forfeiture for such betting or wagering, to be recovered as aforesaid.

POLITICAL CAUCUSES IN CITIES.

SEC. 152. The city committees of any political party may fix the time and place of and call all ward and general caucuses of their respective parties; provided, however, that such call shall be by public notice posted in conspicuous places in each ward of the city where such caucus is to be held, at least six days before the time of holding such caucus.

SEC. 153. The board of registration in cities, shall, at the request of said committees in their respective cities, furnish them with a certified copy of the correct lists of voters, by wards, used in their said cities at the election next preceding any caucus called under the provisions of the preceding section, the expense of furnishing such copy to be paid as other expenses of boards of registration are now paid.

SEC. 154. Whenever fifty or more voters of the same political party shall, in writing, request the city committee of the party to which they belong to use said voting lists as check lists in any caucus of their party called, or about to be called, then said voting lists shall be so used to determine the right to vote of any person claiming that right, and no person shall vote in the caucus in which such voting lists are used as check lists, unless his name shall appear upon said lists; but said voting lists may be used as check lists in caucuses when no such request of fifty voters has been made; *provided, however*, that no person shall be deprived of the right to vote in a caucus of his own party who shall have gained the right to vote in the election then next ensuing, by having reached the age of majority, or by having gained the right to vote in such election by residence subsequent to the time when the lists of voters referred to in the preceding section shall have been made.

SEC. 155. No person shall vote in any caucus called by a committee of a party of which he is not a member. Whoever shall violate the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be subject to a penalty of not less than five nor more than fifty dollars, to be recovered as other fines and penalties for misdemeanors are now recovered.

No person shall vote, in caucus held by a party of which he is not a member. 1897, c. 310, § 4. —penalty.

SEC. 156. In any call for a caucus as provided for by section one hundred and fifty-two, the committee calling the same may designate, in the call, the time when the polls for receiving votes shall be open and, allowing in all cases, a reasonable length of time for said polls to remain open, may further designate in such call the time when said polls shall be closed, and the time of closing said polls, when so designated, shall not by any vote of those taking part in such caucus be made earlier than the time designated in the call, but the time of closing said polls may be extended a reasonable time by vote of the legal voters present when such vote is taken.

Committee may designate in call, when polls shall open and close. 1897, c. 310, § 5.

SEC. 157. The five preceding sections shall not apply to cities of more than twenty-five thousand inhabitants.

Where five preceding sections shall apply. 1897, c. 310, § 6.

PROTECTION OF POLITICAL CONVENTIONS.

SEC. 158. Whoever, by rude or indecent behavior, or in any way wilfully or unlawfully disturbs or interrupts any public primary political meeting or caucus or public convention, lawfully assembled in any hall or other place of meeting, for the purpose of nominating, or proposing candidates for any public office, or for the choice of delegates to conventions or other meetings called for such purpose, or creates a disturbance in any hall, walk or corridor adjacent or leading to the room where such caucus or convention is held, shall be punished by imprisonment for not more than thirty days, or by fine of not less than five nor more than ten dollars.

Penalty for disturbing primary political meetings. 1887, c. 58, § 1.

SEC. 159. Whoever, not being a voter in the ward, to voters of which such meeting or caucus by the call therefor is limited, or whoever, being a voter in such ward, but not included in the description of those persons invited to such meeting or caucus by the call therefor, shall vote, or attempt to vote, or otherwise wilfully or unlawfully participate in such meeting or caucus, or whoever shall wilfully and knowingly give in, or attempt to give in, more than one vote or ballot upon any question submitted to said meeting or caucus, or in any balloting that may be taken therein, shall be punished by imprisonment for not more than thirty days, or by fine of not less than five dollars nor more than ten dollars.

Penalty for unlawfully voting in such meetings. 1887, c. 58, § 2.

SEC. 160. Any officer of any such caucus or of any public convention so assembled for the purpose aforesaid, or any person selected thereby or under the authority thereof, or any person assuming to act therein for the purpose of ascertaining or declaring the result of any vote or balloting that may be there had, who shall wilfully and knowingly prevent any person from voting therein, having a right under the law and the terms of the call for such meeting so to do, or who shall wilfully authorize or permit any person to vote therein, not entitled by law or the terms of the call to participate in such meeting, or who shall knowingly and wilfully receive from any person more than one vote upon any question or in any single balloting therein, or who shall participate in, or wilfully and knowingly permit any false counting or declaring of any vote or balloting in said meeting, shall for such offense be punished by imprisonment for not more than thirty days or by fine of not less than ten dollars nor more than twenty dollars.

Penalty for preventing legal voting, permitting illegal voting, or allowing a false count. 1887, c. 58, § 3.

SEC. 161. Whenever the right of any person to vote in any such primary meeting or caucus or convention, is challenged for reasonable cause by three or more persons present in such meeting, of whose right to participate therein the presiding officer has no doubt, such challenged person shall not vote unless the presiding officer shall, notwithstanding such chal-

When the right of any person to vote, is challenged, how determined. 1887, c. 58, § 4.

lenge, be satisfied of his right and shall authorize him so to do, until all present, whose right to vote in such meeting is unchallenged, have had an opportunity to vote; after which, and prior to the declaration of such vote, the question of the right of any person or persons so challenged to vote, shall be submitted by the presiding officer to such meeting, and the challenged vote or votes shall then be received, if such meeting shall so determine, and not otherwise. And if any person whose right to vote in such meeting has been thus challenged, shall, after such challenge and prior to such determination of his right so to do, vote upon the question of receiving his own vote or upon any other question in said meeting or caucus, he shall be punished as prescribed in the preceding section.

SEC. 162. The provisions of the four preceding sections shall be applicable only to cities of more than twenty-five thousand inhabitants.

Where four preceding sections shall be applicable.
1887, c. 58, § 5.

PLANTATIONS.

SEC. 163. The assessors of each plantation shall on or before the eleventh day of August in each year in which an election for governor, senators and representatives is held, prepare a list of such inhabitants within its limits, as they judge to be constitutionally qualified to vote in the election of such state officers; deposit it in the office of the plantation clerk; and post and correct it in the manner required in case of towns.

SEC. 164. They shall call a meeting of such voters, to be held on the second Monday of September in every such year, at some convenient and central place in the plantation, for the election of governor, senators and representatives to the legislature, by a warrant in due form by them signed, in which the time, place, and purposes of the meeting shall be set forth; and notice shall be given by posting a copy thereof in one or more public places in the plantation at least seven days before the day of meeting. Similar notice shall be given of all meetings for choice of representatives to the legislature, or to congress, of state and county officers, and of electors of president and vice president.

SEC. 165. Such assessors shall preside impartially at all such meetings, receive the votes of all voters present, sort, count, and declare them in open plantation meeting and in presence of the clerk, who shall form a list of the persons voted for, with the number of votes for each person written out in words against his name, and make a full record thereof in presence of the assessors and in open plantation meeting. The clerk shall make fair copies of the list of voters so posted as corrected, and of the names of all voters on said list who were present and voted at said election, which shall be attested by the assessors and the clerk in open plantation meeting, and he shall cause the record of said votes to be delivered, within the time required by the constitution and the laws, to the person appointed to receive them, and shall cause the copy of the list of voters and of the names of the persons present and voting to be transmitted to the secretary of state with the record of votes aforesaid.

SEC. 166. Votes so thrown shall be received and allowed for electors of president and vice president of the United States, for governor, senators, and representatives to the legislature, and to congress, and for county officers, the same as votes thrown in a town in said county.

SEC. 167. If it does not appear by the return of the lists of voters so posted, and of the names of the voters on said list who were present and voted at such election, and by the return of its organization duly signed and made to the office of the secretary of state within the time required by law, that the plantation has been duly organized and that section one hundred and sixty-five has been fully complied with, such votes shall be rejected. The secretary of state shall furnish to the clerks of such plantations suitable blanks for the returns herein required.

List of voters prepared, posted and corrected.
R. S., c. 4, § 81.

State officers, meetings to be called for their choice.
R. S., c. 4, § 82.

Votes, how received.
R. S., c. 4, § 83.

—list of votes and voters to be returned by the clerk to the secretary of state.

Votes to be allowed in elections, as in towns.
R. S., c. 4, § 84.

Votes to be rejected on failure of plantation to comply with legal provisions.
R. S., c. 4, § 85.

—secretary of state to furnish blanks.

CHOICE OF ELECTORS OF PRESIDENT AND VICE PRESIDENT.

SEC. 168. Whenever the election of president and vice president of the United States is to take place, there shall be chosen from the inhabitants of the state, as many electors of president and vice president as the state is entitled to; and on the Tuesday next after the first Monday in November of such year, the people qualified to vote for senators, shall assemble in town, plantation, city or ward meetings, to be notified, held, and regulated as prescribed by the constitution and laws for the election of such senators; and *each voter shall bring in on a single ballot the names of so many of said electors, as he determines to vote for.*

SEC. 169. The votes shall be sorted, counted, declared, and recorded; and the returns of the number of ballots, and of the votes given for each elector, shall be made according to the constitution and laws, to the secretary of state, on or before the second Thursday after such meeting; on the third Thursday after such meeting, the governor and council shall be in session, and shall open, examine, and count the returns of votes so made, and the secretary of state shall forthwith send a messenger to every city and town from which a return has not been received at his office; and the governor and council shall again meet on the Thursday next before the first Wednesday in December, and examine and count all the votes received from the several cities, towns and plantations, and the votes of citizens in the military service lawfully returned into the secretary's office; and they shall forthwith send a certificate of election to each person who has received the greatest number of all the votes returned to said office, not exceeding the number to be chosen.

SEC. 170. The expense of each messenger sent as required in the preceding section shall be audited and allowed by the governor and council, and paid out of the state treasury; and unless they think that the officers of any delinquent town have fully performed their duties in making the required returns, the amount so paid shall be added to the next state tax assessed on such town; but if the same messenger is sent to two or more towns on the same route, the amount to be paid by each of them, shall be apportioned by the governor and council according to their relative distances and the expense of traveling.

SEC. 171. If, on such examination it appears that there has not been a choice of a majority of the whole number of electors, the governor, by proclamation, shall convene the legislature forthwith; and the legislature by joint ballot of the senators and representatives assembled in one room shall choose as many electors, as are necessary to complete the number to which the state is entitled.

SEC. 172. The electors shall convene in the senate chamber at Augusta on the Saturday preceding the second Monday of January next after their election, at two o'clock in the afternoon; and if any elector so chosen is not present, the electors then present, by a majority of votes, shall forthwith elect the requisite number of persons qualified to supply such deficiency.

SEC. 173. Said electors, on said Monday of January, shall vote by ballot for one person for president and one person for vice president of the United States; one of whom, at least, shall not be an inhabitant of this state; they shall name in their ballots the person voted for as president, and in distinct ballots the person voted for as vice president; they shall make and subscribe three certificates of all the votes by them given, each of which shall contain two distinct lists, one of the votes given for president, and the other of the votes given for vice president; they shall seal them up and certify on each certificate, that a list of votes of the State of Maine for president and vice president of the United States is contained therein. They or a majority of them shall, under their hands, appoint a person to take charge of one of said certificates, and deliver it at the seat

Electors of president and vice president to be chosen. R. S., c. 4, § 86. See U. S. Constitution, art. II, § 1, ¶ 2. —meetings, when and how called.

Votes how received and returned. R. S., c. 4, § 87.

—governor and council to count votes. See c. 73, § 5.

—secretary to send for delinquent returns.

—governor and council to examine and count votes. —notice to persons elected.

Expense of sending for such returns to be paid by state, and added to state tax of delinquent towns. R. S., c. 4, § 88.

In case of no choice of majority of electors, governor to assemble legislature. R. S., c. 4, § 89.

Meeting of electors. R. S., c. 4, § 90. 1889, c. 150, § 1.

—vacancies, how filled.

Proceedings of presidential electors.

See U. S. Constitution, amendment XII and acts of Congress of Feb. 3, 1887, and Oct. 19, 1888. R. S., c. 4, § 91. 1889, c. 150, § 2.

of government of the United States, to the president of the senate of the United States, before the fourth Monday of the month of January in which their meeting shall have been held; they shall forthwith forward by the post office, another of said certificates, directed to the president of the same senate, at the same seat of government; and they shall forthwith cause the other certificate to be delivered to the judge of the district court of the United States for the district of Maine.

Compensation.
R. S., c. 4, § 92.
1889, c. 150, § 3.

Sec'y to furnish town clerks with blanks.
R. S., c. 4, § 93.
See c. 2, § 52.

Town officers to proceed as in other meetings.
R. S., c. 4, § 94.

SEC. 174. Electors shall receive as compensation ten dollars a day and such travel as members of the legislature receive. They may appoint a secretary and such other officers as they deem proper who shall receive such reasonable compensation for their services as the electors shall allow them.

SEC. 175. The secretary of state shall procure blank returns of the proper form for such cities, towns, and plantations, and furnish them to the several clerks thereof at least thirty days before the day for election of electors as aforesaid.

SEC. 176. All laws in relation to the duties of city, town, and plantation officers, and of voters in the election of governor, senators, and representatives to the legislature, and to the penalties incurred for their violation, apply, so far as applicable, to meetings held for the election of such electors, and to returns thereof.

SOLDIERS AUTHORIZED TO VOTE.

Inmates of National Home, residence of, and right to vote, established.
1885, c. 314.
1891, c. 31.

SEC. 177. All persons who now are, or may hereafter become inmates of the National Home for disabled volunteer soldiers at Togus, in the county of Kennebec, or subject to the rules and regulations thereof, or shall receive rations therefrom, shall be deemed citizens of the respective towns in which they had a legal residence when their connection with said National Home commenced, so long as such connection shall continue therewith, but any person connected with the National Home as aforesaid, but having a domicile in a town, in this state, outside of said Home and a voting residence therein, shall not be disqualified from voting in the town in which he has such residence, on account of his connection with said Home.

Citizens absent in military service (if not in regular army) may vote for president.
R. S., c. 4, § 95.
Polls to be opened where soldiers may be found, or stationed out of the state.
R. S., c. 4, § 96.

SEC. 178. All citizens of the state absent therefrom in the military service of the United States or of this State, and not in the regular army of the United States, may vote for electors of president and vice president of the United States at all elections of those officers.

SEC. 179. On the day of election a poll shall be opened at every place without the state where a regiment, battalion, battery, company, or detachment of not less than twenty soldiers from the State of Maine, may be found or stationed, and every citizen, of the age of twenty-one years, in such military service, may vote as aforesaid; and he shall be considered as voting in the city, town, plantation and county in this state where he resided when he entered the service. The vote shall be taken by regiments, when it can conveniently be done; when not so convenient, any detachment or part of a regiment not less than twenty in number, and any battery or part thereof, numbering twenty or more, may vote wherever they may be. The three ranking officers of such regiment, battalion, battery, company or part of either, as the case may be, acting as such on the day of election, and if no officers, then three non-commissioned officers according to their seniority, shall be supervisors of elections. If any officer or non-commissioned officer neglects or refuses to act, the next in rank shall take his place. If there are no officers or non-commissioned officers present, or if they, or either of them, refuse to act, the electors present, not less than twenty, may choose by written ballot enough of their own number, not exceeding three, to fill vacancies, and the persons so chosen shall be supervisors. Supervisors shall be first sworn to support the con-

—vote, how taken.

—who shall act as supervisors.

stitution of the United States and of this state, and faithfully and impartially to perform their official duties. Each may administer the necessary oath to the others; and certificates thereof shall be annexed to the lists of votes by them made and returned into the office of the secretary of this state as hereinafter provided. The polls shall be opened and closed at such hours as the supervisors, or a majority of them direct; *provided, however*, that due notice and sufficient time shall be given for all voters in the regiment, battalion, battery, detachment, company, or part of either, as the case may be, to vote.

SEC. 180. Regimental and field officers may vote with their respective commands. When not in actual command, such officers, and all general and staff officers, surgeons, assistant surgeons, and chaplains, may vote at any place where polls are opened.

SEC. 181. The supervisors of elections shall prepare a ballot-box or other suitable receptacle for the ballots. On one side of every ballot shall be printed or written the name of the county and of the city, town or plantation of this state in which is the residence of the person proposing to vote. On the other side shall be the names of so many electors for president and vice president as such person may determine to vote for. Before receiving any vote, the supervisors, or a majority of them, must be satisfied of the age and citizenship of the person claiming to vote, and that he has a residence in the city, town, or plantation, and county which are printed or written on the vote offered by him.

SEC. 182. If his right to vote is challenged, they may require him to make true answers, upon oath, to all interrogatories touching his age, citizenship, residence, and right to vote, and shall hear any other evidence offered by him, or by those who challenge his right. They shall keep correct poll-lists of the names of all persons allowed to vote, and of their respective places of residence in this state, and also of the number of the regiment and company, or battery, to which they belong; and the names of voters shall be entered on such lists by counties; which lists shall be certified by them or a majority of them to be correct, and that such residence is in accordance with the indorsement of the residence of each voter on his vote.

SEC. 183. They shall check the name of every person before he is allowed to vote, and the check-mark shall be plainly made against his name on the poll-lists. They shall sort, count and publicly declare the votes at the head of their respective commands on the day of election, unless prevented by the public enemy; and in that case, as soon thereafter as may be; and on the day of said declaration, they shall form a list of the persons voted for, with the number of votes for each person against his name, and shall sign and seal up such list and cause the same, with the poll-lists aforesaid, to be delivered into the office of the secretary of state aforesaid on or before the Thursday next before the first Wednesday of December in each year when a presidential election occurs.

SEC. 184. All citizens of the state absent therefrom in the military service of the United States or of this State, and not in the regular army of the United States, being otherwise qualified electors, may vote for governor, senators and representatives to the legislature, county officers and representatives to congress on the day designated by law for the election of such officers. Each shall be considered as voting in the city, town, plantation and representative district where he resided when he entered said service.

SEC. 185. Such elections shall be held and conducted in the same manner and under the same regulations as those provided for allowing citizens absent from the state in the military service to vote for electors of president and vice president, and returns thereof shall be made in the same manner to the office of the secretary of state. Such citizens shall

—supervisors shall be sworn.

—proviso.

Where certain officers may vote.
R. S., c. 4, § 97.

Supervisors shall prepare ballot boxes.
R. S., c. 4, § 98.

—ballots how prepared.

—qualification of voters.

If challenged, voters may be put upon oath by supervisors.
R. S., c. 4, § 99.

—they shall keep correct poll-lists.

Check names of voters.
R. S., c. 4, § 100.

—sort, count and declare votes.

—make return to office of secretary of state.

Citizens absent in military service (if not in regular army) allowed to vote for congressmen, and for state, and county officers.
R. S., c. 4, § 101.

Such elections, how held.
R. S., c. 4, § 102.

present but one ballot, upon which shall be printed the names of all candidates voted for, and the offices which they are intended to fill, and one poll-list and one return of votes only is necessary.

Secretary of
state to pre-
pare poll lists,
etc.

R. S., c. 4, § 103.

SEC. 186. The secretary of state shall seasonably prepare and cause to be delivered to each regiment and battery without the state, a sufficient number of blank poll-lists, and forms for returns of votes in conformity with the provisions hereof, and with article two, section four of the constitution; and said section of the constitution and sections one hundred and seventy-eight to one hundred and eighty-seven inclusive, of this chapter, shall be printed in each poll-list so delivered.

Governor and
council may
correct errors
and frauds in
returns of sol-
diers' votes.

R. S., c. 4, § 104.

SEC. 187. The governor and council may correct errors and frauds, if any, in all returns of votes given by soldiers in the army for county officers. But no informality, merely, shall authorize the rejection of such return, if it appears on its face, or otherwise, that the provisions of the constitution, and of this chapter, were substantially complied with.

CHAPTER 5.

THE PUBLIC LANDS. THEIR SALE AND SETTLEMENT. LAND AGENT.
LOCATION AND CARE OF LOTS FOR PUBLIC USES. FOREST COMMISSIONER
AND PRESERVATION OF FORESTS.

Appointment
of land agent.
—bond.

R. S., c. 5, §§ 1,
2.

—duties and
restrictions of
land agent.

SEC. 1. The governor with the advice and consent of council shall appoint a land agent, who shall hold his office during their pleasure, and shall give bond to the state in the sum of fifty thousand dollars with sufficient sureties satisfactory to the governor and council for the faithful performance of the duties of his office; *he shall under their direction, as speedily as the public good allows, bring to a termination all unsettled business connected with the land office and relating to the public lands; that the office may be discontinued at the earliest practicable moment.* The land agent shall superintend and manage the sale and settlement of the public lands. He shall not when appointed, or while in office, be directly or indirectly concerned in the lumber business on the state lands, or in the purchase thereof, or of any timber or grass growing or cut thereon.

[The commissioner suggests that the clause in italics may well be omitted.]

To receive
moneys arising
from land
and attend
personally to
the duties of
his office.

R. S., c. 5, § 3.

—no commis-
sion allowed.

—traveling
expenses to
be paid.

—number of
his clerks and
their pay.

SEC. 2. He shall receive all moneys and securities accruing to the State from the sale of lands, timber, and grass, or in payment for timber or grass cut by trespassers, and shall pay to the treasurer of state all moneys so received and found due from him on settlement. All securities shall be made payable to said treasurer. He shall personally attend to the duties of his office, so far as practicable; no commission shall be allowed him for his disbursements or collections, and nothing shall be allowed him for traveling expenses from his home to the land office, unless on official business, nor for transportation of the official records, unless money is paid out specifically therefor. All persons employed by him shall be sworn to the faithful discharge of their duties, and they shall not be concerned directly or indirectly, in the purchase of lands, or of timber or grass on lands belonging to the State. The number of his clerks shall be determined by the governor and council, who shall fix their compensation.

Land agent to
execute deeds,
collect notes,
and account
monthly to state
treasurer.

R. S., c. 5, § 4.
69 Me., 78.

SEC. 3. He shall execute deeds in behalf of the State, conveying lands which have been granted by the legislature or sold by lawful authority, as soon as the grantees have complied with the conditions of their respective grants; collect all sums due the State by note or from any source mentioned in this chapter; collect the interest on all notes at least annually,

and pay at the expiration of every month into the state treasury all moneys so collected or received by him, after deducting all such payments as devolve upon him to make.

SEC. 4. A copy from the records now in the land office of a deed from the State of the land of the State, or of a deed from the State and from the Commonwealth of Massachusetts of the undivided lands of the State and of said Commonwealth, or a deed from said Commonwealth of the lands of said Commonwealth in Maine, certified by the land agent or other legal custodian of such records as a true copy thereof, may be filed and recorded in the registry of deeds in the county (and registry district) where the land lies, with the same effect as if the deed itself had been recorded, and certified copies thereof from such registry shall be evidence when the original would be.

Certified copies of records of deeds in land office recorded in registry of deeds, legal evidence.
R. S., c. 5, § 5.
77 Me., 76.

SEC. 5. Any person interested in any land conveyed by the State of Maine, the deed of which is recorded in the land agent's office, may cause a copy attested by the land agent to be filed and recorded in the registry of deeds in the county and registry district where said land lies, whether said deed shall or not have been acknowledged by the agent or other person making the same; and such record shall have all the force and effect of a record of deeds duly acknowledged.

Recording of unacknowledged deeds made by the State provided for.
1885, c. 354.

[By inserting after the word "recorded" in the ninth line of sec. 4, the last three and one-half lines of sec. 5, beginning with the word "whether," the latter section may be eliminated. No reason is perceived for not extending the provisions of sec. 5 to all instruments mentioned in sec. 4.]

SEC. 6. The governor and council and land agent constitute a board under whose direction all surveys of land shall be made. An accurate plan or map of all lands surveyed shall be returned to the land office and entered upon the plan-books within three months after the survey is completed, on which shall be laid down all lakes, ponds, rivers, streams, falls, mill-sites and roads. The field notes of such surveys shall be deposited in the land office within three months and shall contain a description of the growth, soil and general character of the township, and of every lot, if surveyed into lots. Said plans and field notes shall be kept at the office in Augusta, open for inspection at all times when the land agent or his assistant is there; he shall aid in furnishing information about the public lands to all who seek for it at his office.

Board for surveys of lands.
R. S., c. 5, § 6.

—plans of surveys to be made and entered on books of land office.

—field notes.
—plans and field notes to be kept at Augusta.

SEC. 7. The land agent, under direction of the governor and council, shall sell at public or private sale and convey any lots or parcels of land and islands and rights to cut timber belonging to the State, on such terms as they direct, including lots set apart or surveyed for settlement, and at the time of sale not taken up by settlers; also all lands and rights that become forfeited for non-performance of settling duties or other conditions; also the right to cut timber and grass on lots reserved for public uses in any township or tract of land until the same is incorporated or organized into a plantation. *Provided*, that until the lots set apart for settlement are sold as aforesaid, they may be taken up by settlers as now provided by law.

Land agent authorized to sell lands, islands, and rights to cut timber belonging to the state.
R. S., c. 5, § 7.
—also forfeited lands and rights.
—proviso in behalf of settlers.

SEC. 8. All lands given by the State to institutions or individuals, shall be located under the advice and approval of the governor and council, which approval shall be certified to the land office by the secretary of state and there recorded.

Unlocated grants to be located by executive.
R. S., c. 5, § 8.

SEC. 9. Every surveyor, in surveying the public lands, shall explore each lot carefully, and enter in his field notes, the quantity and quality of pine, spruce, and other valuable timber thereon, and all other useful information within his knowledge relating to the value of the land. He shall deposit duplicate plans of his surveys and his field notes in the land office, within sixty days after the completion of his surveys.

Surveyors to explore, and to deposit field notes, in land office.
R. S., c. 5, § 9.

SEC. 10. If any person unlawfully enters and trespasses upon the public lands, or upon any lands reserved for public uses, while under care of the agent, and cuts, takes, or carries away, any trees or grass upon said

Trespasses, prosecutions for them.
R. S., c. 5, § 10.

45 Me., 69.
49 Me., 390.
78 Me., 264.

—measure of
damages.

Damages, if
suit is for
benefit of an
individual.
R. S., c. 5, § 11.

lands, he and all persons who furnish teams, implements, apparatus, or supplies of provisions, or of other articles, used in committing and carrying on such trespasses, are trespassers, jointly and severally liable in damages for such trespasses, and they may be sued therefor in any county. The measure of damages is the highest price which such timber, logs, or other lumber, or hay, would bring at the usual place of sale thereof. Nothing in this section affects the right of the State to seize and sell any timber, logs, lumber, or hay, cut as aforesaid. At such sale no person, who was in any way concerned in committing such trespass, or in supplying or aiding those who committed it, shall become a purchaser directly or indirectly.

SEC. 11. When an action for such trespass is prosecuted in the name of the State for the benefit of an individual, the principles of decision and the measure of damages shall be the same as in like actions between individuals.

LANDS RESERVED FOR PUBLIC USES.

Reservation
of 1,000 acres
for public
uses; may be
located by
agreement.
R. S., c. 5, § 12.
[See Articles
of separation,
condition 7.]
See c. 12,
§§ 60-63.
26 Me., 205.
30 Me., 377.

SEC. 12. In every township there shall be reserved, as the legislature may direct, one thousand acres of land, and at the same rate in all tracts less than a township, for the exclusive benefit of such town or tract, to average in quality, situation, and value as to timber, with the other lands therein. In townships or tracts sold and not incorporated, the lands reserved for public uses may be selected and located by the land agent and the proprietors, by a written agreement, describing the reserved lands by metes and bounds, signed by said parties, and recorded in the land office. The plan or outline of the lands so selected shall be entered on the plan of the township or tract in the land office, which shall be a sufficient location thereof.

Location
without
agreement.
R. S., c. 5, § 13.

SEC. 13. When the land agent and proprietors of such township or tract cannot agree on such location, if the right to cut the timber and grass thereon until the town is incorporated or organized as a plantation has not been sold, the land agent may petition the supreme judicial court for the appointment of commissioners to make the location as hereinafter provided. The petition may be filed, and the proceedings under it had in any county.

Location to be
made before
land is of-
fered for sale.
R. S., c. 5, § 14.

SEC. 14. In every township or tract sold or located for settlement, the land agent, before the same is offered for sale or settlement, shall cause the reserved lands to be located so as to embrace one or more tracts of the requisite quantity, quality, situation, and value, and to be properly described and recorded in the land office, and the plan or outline thereof to be entered on the plan of the township or tract in the land office, all of which shall be a sufficient location thereof.

Land agent to
have care of
lots located.
R. S., c. 5, § 15.
See c. 12,
§§ 49-53.
—may sell
timber and
grass.
30 Me., 381.
45 Me., 69.
49 Me., 390.
61 Me., 446.
78 Me., 264.
—shall give
proprietors
the option.
Land agent to
keep an ac-
count with
lots.
R. S., c. 5, § 16.
61 Me., 447,
448.

SEC. 15. The land agent shall have the care of the reserved lands in all townships or tracts, until they are incorporated, and the fee becomes vested in the town. He may, from time to time, sell for cash for such sum as he thinks just and reasonable, the timber and grass thereon, or the right to cut the same, until incorporated into a town, except the grass growing on improvements made by an actual settler. When so sold, he shall give the purchaser a permit under his hand and seal, setting forth the terms of the contract, which permit shall be recorded in the office. The proprietors of the township or tract shall have the option to become purchasers thereof at the same rate an acre as that for which the township or tract was sold.

SEC. 16. The land agent shall keep an account with each such township and tract, in which shall be entered all expenditures made on account thereof, and all sums received therefrom. He shall settle his account of such receipts and expenditures annually with the governor and council, and pay to the treasurer of state the balance in his hands, specifying each township and tract from which it was received.

SEC. 17. The treasurer shall keep a separate account with the reserved land in each such township, in which account he shall enter all sums by him received and paid on account thereof; and the balance shall remain in the treasury until such township or tract is by law authorized to receive it; and thereupon it shall be paid to the proper officers thereof.

Treasurer also to keep an account.
R. S., c. 5, § 17.
—disposal of the money.
61 Me., 447, 448.

SEC. 18. The money arising from the sale of timber and grass or from trespasses on reserved lands, paid into the treasury of the county in which the township is situated, or into the state treasury, constitutes funds for school purposes, of which the income only shall be expended and applied as is by law provided.

Money to constitute school fund.
R. S., c. 5, § 18.
61 Me., 447, 448.

SEC. 19. The interest shall be added to the principal of such fund, until the inhabitants of such township or tract are incorporated into a town, or organized as a plantation, and establish in such plantation one or more *school districts* (schools), and until the first day of January next preceding the date upon which the treasurer of said plantation shall call for such interest, (unless previously expended according to law.) When any such township is incorporated as a town, said funds belonging to it shall be paid by the treasurer of state to the treasurer of the trustees of the ministerial and school funds therein, to be added to the funds of that corporation, and held and managed as other school funds of that town are required to be held and managed. If such township or tract is organized as a plantation, the interest of said fund shall be paid annually by the treasurer of state to the treasurer of such plantation, to be applied toward the support of schools according to the number of scholars in each *district* (school). Said interest shall be cast up to the first day of each January, and shall be paid to such treasurer by the treasurer of state, on producing satisfactory evidence that such plantation is organized, and that *school districts* (schools) have been established therein according to law, that assessors are sworn and qualified, and that the treasurer of such plantation has given bond as required by law.

Money, when and how to be paid over.
R. S., c. 5, § 19.
1889, c. 290.
1889, c. 305.
See c. 11, § 93.
61 Me., 447.

—interest to be cast annually.

SEC. 20. When the incorporation of a town is repealed, the care and custody of the school lands therein reverts to the land agent and he has the same powers in relation thereto which he would have if such town had never been incorporated; and thereafter the school funds of such town shall be collected and transmitted to the state treasurer and by him made a part of the permanent school fund belonging to such township or tract. The land agent is charged with the duty of enforcing the provisions of this section and is authorized to commence and maintain suits in the name of the state for this purpose.

When school lands revert to state, land agent shall exercise control.
1895, c. 117, § 1.
—school funds revert to township.
1895, c. 117, § 2.
—land agent to enforce § 20.

SEC. 21. When in the grant of townships or parts thereof, certain portions of them are reserved for such townships, or for public uses, and they have not been lawfully located in severalty by the grantee for the purposes expressed in the grant, the supreme judicial court in the county where the land lies, on application of the land agent, may appoint three disinterested persons, and issue to them a warrant, under the seal of the court, requiring them, as soon as may be, to locate in separate lots, the portions reserved for such purposes, and to designate the use for which each lot is so reserved and located, such lots to be of average quality with the residue of lands therein.

Locations of land where portions are reserved on grant, how made.
R. S., c. 5, § 20.
See c. 88, § 29.
17 Me., 426.
26 Me., 205.
29 Me., 42.
30 Me., 219.
33 Me., 304.

SEC. 22. Said committee, before acting, shall be sworn before a justice of the peace; and a certificate thereof shall be indorsed on the warrant.

Committee to be sworn.
R. S., c. 5, § 21.
Notice of appointment and place of meeting, to be published.
R. S., c. 5, § 22.
8 Me., 135.
26 Me., 205.
Return, acceptance and record.
R. S., c. 5, § 23.

SEC. 23. They shall also give notice of their appointment, and of the time and place of their meeting to execute it, by publishing it in some newspaper in the state, to be designated by the court, and by posting written notifications in two or more public places in the same plantation or town, if so ordered by the court, at least thirty days next prior to their meeting.

SEC. 24. They shall make return of said warrant and their doings thereon, under their hands, to the next supreme judicial court in the county after having completed the service; which, being accepted by

the court, and recorded in the registry of deeds therein within six months, shall be a legal assignment and location of such reserved portions for the uses designated.

Location by
grantee, how
made.
R. S., c. 5, § 24.

SEC. 25. When the grantee of any such lands severs and locates such reserved portions thereof for the purposes mentioned in the grant, designating the use for which each lot is located, and presents it to said court, the court may confirm it; and such location shall then be legal and conclusive, being recorded as before mentioned.

Location on
partition.
R. S., c. 5, § 25.
Exceptions
may be filed.
R. S., c. 5, § 26.

SEC. 26. Such severance and location may also be made and completed in the manner prescribed in section twenty-nine of chapter eighty-eight.

SEC. 27. Any person aggrieved by the opinion, direction, or judgment of said court in matter of law, in a proceeding for the location of such public lots, may allege exceptions thereto as in other actions.

THE SALE OF LANDS FOR SETTLEMENT.

Price of land
to actual set-
tlers.
R. S., c. 5, § 27.
See § 30.

SEC. 28. The land agent, under direction of the governor and council or any person thereto authorized, shall convey any lots which have been surveyed according to law, at the price of thirty-five cents an acre, to actual settlers, and no more than one lot, not exceeding two hundred acres, shall be sold to any one person.

Payment, how
made.
R. S., c. 5, § 28.
—conditions.
—certificate to
purchaser.
—deed.

SEC. 29. The purchaser shall give for such lands two notes, payable in one and two years in labor on the roads in the township where the land lies, and shall establish his residence on his lot, within two years from the date of his certificate; and a certificate shall be given, stating that he has become a purchaser of the lot therein described, and that he will be entitled to a deed when he complies with the requirements of law.

SEC. 30. All road labor to be performed under this chapter, shall be done under direction of the persons named in section twenty-eight.

Road labor,
how done.
R. S., c. 5, § 29.
Actual settlers
entitled to
deeds.
R. S., c. 5, § 30.
—certificates,
negotiable.
Forfeiture for
failure to per-
form.
R. S., c. 5, § 31.
Agents to lo-
cate settlers,
etc.
R. S., c. 5, § 32.

SEC. 31. All actual settlers now holding certificates are entitled to deeds upon the conditions and requirements provided in section twenty-nine, and all certificates are assignable, and within the provisions of sections thirty-seven, thirty-eight, thirty-nine and forty.

SEC. 32. If the purchaser fails to perform any duties required of him, or to pay his notes, he forfeits all right to the land; and the land agent may dispose of it to another.

SEC. 33. The land agent shall appoint some suitable person or persons in the vicinity to superintend the location of settlers, the payment of their road labor and the performance of their several duties.

SEC. 34. In townships so selected, in which suitable roads have not been located, the land agent shall cause such roads to be located as public interest and the accommodation of the future settlement require.

SEC. 35. The land agent, before giving a deed under section twenty-nine, shall ascertain whether all requirements of law have been complied with by such purchaser, and for this purpose, the certificate of the person appointed by the land agent to superintend the labor on the roads, under such regulations and mode of proof as the land agent prescribes, shall be evidence; and when such conditions have been complied with, each purchaser shall receive an absolute deed. The land agent may give release deeds in behalf of the State where conditional deeds have been given, and the records in the land office show that the conditions have been fully complied with.

SEC. 36. All deeds given by the land agent, under section twenty-nine, providing in substance, "that if the grantee has failed to perform all the

Note. Review of proceedings for location of lands reserved for public uses, c. 89, § 1.

In cases of inquests of office, plan to be filed in land office, c. 93, § 8.

Duties of land agent as to timber and grass on reserved lands forfeited for taxes, c. 6, §§ 141-2.

Roads to be
located by
land agent.
R. S., c. 5, § 33.
60 Me., 289.
Settling
duties to be
done before
deed is given.
R. S., c. 5, § 34.
—evidence re-
quired.
—deed to be
absolute.
—when land
agent may
give release
deeds.
All deeds
made abso-
lute.
R. S., c. 5, § 35.

duties required of a settler, in conformity to chapter five of the revised statutes, approved April seventeen, eighteen hundred and fifty-seven, and all other acts, additional or amendatory thereto, the deed shall be void," convey as absolute and complete a title as if such condition or reservation was not contained in said deed. Lots or sections of land in township number four, range four, W. E. L. S., and lots of land in township number fourteen, range four, W. E. L. S., exceeding the quantity allowed, to be sold to settlers, may be sold upon the terms prescribed in the preceding sections, if, in the judgment of the land agent, such lots or sections are not valuable for lumber growth, but are found to be better adapted for settlement than for other purposes.

SEC. 37. Any lawful holder of the land agent's certificate, given under section twenty-nine, of land purchased of the State, may commence and maintain in his own name, any action relating to the same, against any party except the State or a person claiming under the State by a subsequent title, as if he held a deed conveying to him the State's title in the land described in the certificate at the date thereof.

SEC. 38. The actual settler who has purchased land of the State under section twenty-nine, may cut thereon any timber or lumber which he needs for building and fencing thereon, and any cedar, for the immediate support of himself and family.

SEC. 39. Whoever purchases a lot of wild land of the State as aforesaid for settlement, and complies with the condition of purchase, may hold it with the improvements thereon, free from attachment and levy on execution, while he remains in actual possession thereof. The value so exempted, shall not exceed one thousand dollars, to be set off to the owner in such portions of the lot as he directs, by the appraisers appointed to levy an execution, as real estate is set off and appraised on execution.

SEC. 40. On the death of such purchaser, such lot and the improvements shall descend to his children, subject to the right and interest of his widow by descent, and are not liable for payment of his debts, unless his other property is insufficient therefor; and, in that case, his children shall have the occupancy and improvement thereof, subject to the right and interest of the widow by descent, until the youngest surviving child attains the age of eighteen years. The remainder, after the estate of the widow, and after the youngest surviving child attains said age, may be sold as other estates of deceased persons for payment of such debts, if the other estate of the deceased is not sufficient. If he dies without issue, such lot shall descend and be disposed of like other property.

PERMITS TO CUT AND HAUL TIMBER.

SEC. 41. The land agent may grant permits to individuals, to cut and haul timber of all kinds upon lands owned by the State, on such terms and conditions as he thinks proper.

SEC. 42. Persons obtaining such permits, shall give bond to the land agent, with satisfactory sureties for payment of stumpage and the performance of all conditions of the permit.

SEC. 43. All timber cut under permits, is the property of the State until the stumpage is paid in full.

SEC. 44. On each team employed under such permits, except those granted to cut timber on settling lots, there shall be paid in advance to the land agent, fifty dollars, which shall be the property of the State if such permits are not improved; otherwise it shall be allowed in payment of the stumpage.

SEC. 45. Surveyors or scalers shall be appointed by the land agent, and sworn; they shall scale all timber cut under permits, superintend the cutting thereof, and make return to the land agent, of the number and quality of the logs cut, whether hauled or not, and the number of feet

—state lands to be sold at option of land agent in No. 4, R. 4, W. E. L. S., and in No. 14, R. 4, W. E. L. S.

Land certificates, powers granted to holders of. R. S., c. 5, § 36.

Settlers may cut timber, etc., for certain purposes. R. S., c. 5, § 37. Settler's lot to the value of \$1,000, exempt from attachment. R. S., c. 5, § 38.

Descends to children free from debts of deceased, until youngest is 18 years old. R. S., c. 5, § 39.

Agent may grant permits. R. S., c. 5, § 40.

Bond for stumpage. R. S., c. 5, § 41. 47 Me., 23.

Timber held for payment. R. S., c. 5, § 42. Advance payment. R. S., c. 5, § 43.

Surveyors, their appointment, oath and duty. R. S., c. 5, § 44.

board measure, and shall see that the timber is cut clean and without strip or waste.

SALE OF TIMBER LANDS.

Townships of timbered land for sale, to be set apart and published.
R. S., c. 5, § 45.

—mode of sale.

—manner of payment.

—bond.

—purchaser to comply with condition of sale within two hours.

—in neglect thereof, he forfeits the deposit of ten per cent.

—bids may be withdrawn before sale.

—list of lands not taken, to be made, and such lands sold at private sale.

Agent may sell tracts in towns or on islands.
R. S., c. 5, § 46.
To report to governor and council, who shall settle his accounts.
R. S., c. 5, § 47.

Form and contents of his report.
R. S., c. 5, § 48.

SEC. 46. The land agent, under direction of the governor and council may annually in February set apart for sale not exceeding ten townships of lands not suitable for settlement, and record them in a book kept for that purpose in the land office, and cause a list of them to be published in the state paper six months successively before the day of sale. The tracts so set apart may be offered for sale in townships, or parts of townships, as is most for the interest of the State. Three months at least before the day of sale, he shall fix a minimum price on each tract or parcel, and enter it in said book, and cause the list, with such minimum price, to be published in one paper in each county in which a paper is published, once a week at least, for three months successively before the day of sale. The sale shall be on the first day of September, at the land office, by sealed proposals, which may be received at any time after the list, with the minimum price, is published. No proposals shall be received unless ten per cent of the minimum price is therewith paid into the land office. All proposals shall be numbered and entered in a book in the order in which they are received and filed in the land office, and none shall be received after noon, on the day of sale, nor unless entered in said book. No proposal so entered and filed, shall ever be withdrawn from the office. Immediately after noon of the day of sale, the proposals so entered shall be publicly opened by the land agent, and declared in the order in which they are entered and numbered. The person making the highest bid above the minimum price shall be declared the purchaser, and on payment of one third of the purchase money in cash, including the ten per cent of the minimum price deposited, the land agent shall make and deliver to him a conditional deed, in the usual form of state deeds, of the tract by him purchased, taking for the remainder of the purchase money three notes for equal sums, payable in one, two, and three years, with interest, and a bond with sufficient surety for payment of a fair stumpage of all timber to be cut thereon, to be applied to the payment of the notes. If any person so declared a purchaser does not within two hours thereafter pay, or give satisfactory security for the cash payment so required, the land agent shall offer it to the next highest bidder in the list of proposals, on his bid or offer, on the same terms and conditions, and so on until some such bidder complies with the conditions of the sale. The person so declared the purchaser, and neglecting or refusing for twenty days to comply with said conditions, forfeits the ten per cent of the minimum price by him deposited. The sum deposited by any other bidder, who does not become a purchaser, may be withdrawn by him at any time after the bids are declared and recorded. A list shall be made of the lands so offered and not taken by any bidder, in a suitable book, and they may, at any time thereafter, be sold by the land agent at private sale for not less than the minimum price, the terms and conditions of the sale, and security for payment of the stumpage, being the same as in case of a public sale.

SEC. 47. The land agent may sell at public or private sale, for such price as he considers fair and for the interest of the State, all tracts of land owned by the State on islands or in incorporated towns.

SEC. 48. The land agent shall report to the governor and council once in three months, and oftener if required, a particular account of all doings in his office, and the names of his agents; and they may audit and settle his accounts at the close of each year, and at such other times as may be designated.

SEC. 49. He shall, in his reports, particularly describe all the lands surveyed for sale and settlement, and exhibit plans of them with the

field notes of the surveyor; and when any land has been sold, he shall describe it, and report the sum received therefor, the names of the purchasers, and their sureties, the names of the trespassers, the amount of the timber cut, and the place where cut, whether on settling or timber land, and the sum received per thousand feet where he has settled with trespassers; and the sums that he receives, on the demands due, or which may become due; distinguishing the sums paid for principal and for interest, the names of the persons from whom received, and all other particulars required by the governor and council; also an abstract of all notes, bonds, obligations, and other securities, with the names of debtors and sureties, and the collateral security taken to insure payment.

SEC. 50. Money paid out of the treasury under this chapter shall be by warrant from the governor and council, and all notes taken by the land agent on account of the State, shall be safely kept by him, and he shall annually make a schedule of said notes, also quarterly trial balances and balance sheets of the land office ledger, and return them to the state treasurer, who shall enter them in a suitable book.

SEC. 51. He shall, on the first secular day of December, make his annual report to the governor and council, including a written statement of the number of suits instituted on notes given for lands sold, and for timber and grass cut by trespassers, or otherwise, and the amount of costs in each of said suits, for the year preceding.

Money to be paid on warrant.

—land agent to keep notes.

—schedule returned to treasurer.

R. S., c. 5, § 49.

Land agent's annual report.

R. S., c. 5, § 50.

FOREST COMMISSIONER, AND PRESERVATION OF FORESTS.

SEC. 52. The state land agent shall be forest commissioner of the state of *Maine*. He shall make a collection and classification of statistics relating to the forests and connected interests of the state, and institute an inquiry into the extent to which the forests of *Maine* (the state) are being destroyed by fires and by wasteful cutting, and ascertain so far as he can as to the diminution of the wooded surface of the land upon the water sheds of the lakes, rivers and water powers of the state and the effect of such diminution upon the water powers and on the natural conditions of the climate. The information so gathered by him, together with his suggestions relative thereto shall be included in a report to be made by him annually to the governor on or before the first day of December.

Land agent, made forest commissioner 1891, c. 100, § 1.

—duties.

1891, c. 100, § 2.

—report.

SEC. 53. The selectmen of towns shall be, ex-officio, forest fire wardens therein and shall divide said towns into three districts, bounded as far as may be by roads, streams of water, or lot lines, and assign to each of their number the charge and oversight of one district as district fire wardens therein. A description of each district and the name of the fire warden thereof shall be recorded with the town clerk. The services of such selectmen acting as said fire wardens, shall be paid for at the same rate as is paid for their other official services. It shall be the duty of the fire warden of the district in which a fire is discovered to take such measures as may be necessary for its control or extinction. For this purpose he shall have authority to call upon any persons in the territory in which he acts for assistance, and such persons shall receive such compensation not exceeding fifteen cents an hour as said selectmen may determine, the same to be paid by the town. But no town shall be holden to pay for extinguishing forest fires in any year an amount greater than two per cent upon its valuation for purposes of taxation. If any person so ordered to assist, and not excused from said service by said forest fire warden on account of sickness, disability or some important business or engagement, shall neglect to comply with any such order he shall forfeit the sum of ten dollars, to be recovered in an action of debt in the name and to the use of the town, by the treasurer thereof.

Selectmen shall be, ex-officio, fire wardens, and divide town into districts. 1891, c. 100, § 3.

—compensation.

—duties and powers when a fire is discovered in any district.

—penalty, if person refuses to aid in extinguishing fire.

SEC. 54. County commissioners of each county in which there are unorganized places shall annually appoint one or more (forest) fire war-

County commissioners shall appoint

fire wardens
for all unor-
ganized
places.
1891, c. 100, § 4.
1893, c. 192.

—duties and
powers.

—compensa-
tion.

State fire war-
dens, and
their duties.
1891, c. 108.

Penalty for
not extin-
guishing
camp, cook-
ing or other
fires in any or
adjacent
woods.
1891, c. 100, § 5.
1901, c. 251.

—exceptions.

—fines, how
disposed of.

Notices shall
be erected,
that all fires
must be ex-
tinguished.
1891, c. 100, § 6

—form.

Hunters re-
quired to use
non-com-
bustible wads.
1891, c. 100, § 7.

Inquiry shall
be made into
origin of
woodland
fires.
1891, c. 100, § 8.

Selectmen and
county com-
missioners
shall make
report of any
forest fire.
1891, c. 100, § 9.

—report cause,
etc.

—blanks.

dens as they deem necessary not exceeding ten, for all such unorganized places in any county, whose duties and powers shall be the same with respect to such unorganized places as those of (forest) fire wardens of towns, and they shall also have the same authority to call out citizens of the county to aid them in extinguishing fires that town fire wardens have to call out citizens of the town. The compensation of such fire wardens shall be paid by the county, and the compensation of persons called upon by them as aforesaid to render aid, shall be the same as that provided in the case of towns, and shall be paid one-half by the county and one-half by the owners of the lands on which said fires occur.

SEC. 55. Fish and game wardens are hereby made state fire wardens: they shall, while in and about the woods, caution all sportsmen of the danger from fires in the woods, and extinguish all fires left burning by any one, if within their power; and shall give notice to any and all parties interested when possible, of fires raging and beyond their control, to the end that the same may be controlled and extinguished.

SEC. 56. Whoever by himself, or by his servant, agent, or guide, or as the servant, agent, or guide of any other person, shall build a camp, cooking or other fire, or use an abandoned camp, cooking or other fire in or adjacent to any woods in this state, shall, before leaving such fire, totally extinguish the same, and upon failure to do so such person shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of fifty dollars, *provided* that such fires built upon the sea beach in such situation that they cannot spread into forest wood or cultivated lands or meadows, shall not be construed as prohibited by this section. One-half of any fine imposed and collected under this section shall be paid to the complainant.

SEC. 57. Selectmen shall erect in a conspicuous place at the side of every highway as they may deem proper, and at suitable distances alongside the rivers and lakes of the state frequented by camping parties, tourists, hunters and fishermen, in their respective towns, notices in large letters to be furnished by the forest commissioner, substantially in the following form: "Camp fires must be totally extinguished before breaking camp, under penalty of not to exceed one month's imprisonment or one hundred dollars fine, or both as provided by law. ———, Forest Commissioner." The forest commissioner shall furnish owners of wood lands situated within this state when called upon so to do, notices of similar tenor to be posted at the expense of said owners upon their respective lands.

SEC. 58. All persons engaged in hunting game on any of the wood lands within any town or unincorporated place in this state, shall use non-combustible wads in the loading of firearms used by them.

SEC. 59. Municipal officers in towns, and county commissioners, the latter with respect to unorganized places, shall proceed immediately to a strict inquiry into the cause and origin of fires, within wood lands; and in all cases where such fires are found to have originated from the unlawful act of any person, shall cause the offender to be prosecuted without delay.

SEC. 60. The selectmen of towns in which a forest fire of more than one acre in extent has occurred, and the county commissioners where a forest fire of more than two acres has occurred in any of the unincorporated places in any county, within a year, shall report to the forest commissioner the extent of area burned over, to the best of their information, together with the probable amount of property destroyed, specifying the value of timber as near as may be, and amount of cord wood, logs, bark or other forest product, fencing, bridges and buildings that have been burned. They shall also report the cause of these fires if they can be ascertained, and the measures employed and found most effective in checking their progress. Blanks for the reports required in this section shall be furnished by the forest commissioner at the expense of the state.

SEC. 61. Every railroad company whose road passes through waste or forest lands, shall during each year cut and burn off or remove from its right of way all grass, brush or other inflammable material, but under proper care and at times when fires are not liable to spread beyond control.

SEC. 62. All locomotives which shall be run through forest lands, shall be provided with approved and efficient arrangements for preventing the escape of fire and sparks.

SEC. 63. No railroad company shall permit its employes to deposit fire, live coals or ashes, upon their track in the immediate vicinity of wood lands or land liable to be overrun by fires, and when engineers, conductors or train men discover that fences along the right of way or wood lands adjacent to the railroads, are burning or in danger from fire, they shall report the same at their next stopping place which shall be a telegraph station.

SEC. 64. For all damages caused to forest growth by any person employed in the construction of any railroad built in this state after May three, eighteen hundred and ninety-one, the company owning such road shall be primarily liable to the person or persons so damaged. During the construction of such roads through wood land, there shall be kept posted in conspicuous places on each line of the road ways at distances of two hundred feet, abstracts of the laws relating to forest fires. Any person employed in the construction of such railroads, who shall set or cause to be set any fire along the line of said roads, shall, before leaving the same, totally extinguish said fires, and upon failure to do so, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not exceeding five hundred dollars or by imprisonment in the county jail not exceeding sixty days, or by both such fine and imprisonment. All persons having charge of men in the construction of such railroads shall see that the provisions of this section are carefully complied with, and any negligence or want of ordinary care on their part in relation to the same shall constitute a misdemeanor, and upon conviction thereof, they shall be liable to the penalties imposed by this section.

SEC. 65. Any railroad company violating the requirements of sections sixty-one, sixty-two and sixty-three, shall be liable to a fine of one hundred dollars for each offense.

SEC. 66. The forest commissioner shall take such measures as the state superintendent of public schools and the president of the University of Maine may approve, for awakening an interest in behalf of forestry in the public schools, academies and colleges of the state, and of imparting some degree of elementary instruction upon this subject therein.

SEC. 67. He shall prepare tracts or circulars of information, giving plain and concise advice for the care of wood lands and for the preservation of forest growth. These publications shall be furnished to any citizen of the state upon application.

SEC. 68. The forest commissioner, at the expense of the state, shall cause copies of sections fifty-two to sixty-nine both inclusive, of this chapter and all other laws of the state relating to forest fires to be printed and freely distributed to the selectmen of all the towns of the state, who shall post them up in school houses, saw mills, logging camps and other places; and similar copies shall be furnished to owners of forest lands, who may apply for them, to be posted up at the expense of such owners. Any person viciously or wantonly tearing down, destroying or defacing any such notices, shall on conviction thereof, be punished by a fine of five dollars.

SEC. 69. None of the penalties imposed by sections fifty-six, sixty-four, sixty-five and sixty-eight shall be considered as substitutes for or as repealing the provisions of existing laws, making persons guilty of acts of trespass or liable for civil damages to persons injured by such acts.

R. R. companies shall remove all inflammable material from right of way. 1891, c. 100, § 10. Locomotives provided with spark arresters. 1891, c. 100, § 11. R. R. employes shall not deposit fire on track in vicinity of wood lands. 1891, c. 100, § 12.

Railroads under construction, liable for all damages to forest growth caused by employes. 1891, c. 100, § 13.

—penalty, if employes fail to extinguish fires set along line.

—persons in charge of men, required to see that the provisions of this section are complied with.

Penalty for violation of §§ 61-63. 1891, c. 100, § 14.

Elementary instruction in forestry in public schools. 1891, c. 100, § 15.

Commissioner shall issue circulars of advice for care of wood lands. 1891, c. 100, § 16. Copies of §§ 52-69 shall be printed and distributed to selectmen and posted. 1891, c. 100, § 17.

—penalty for destroying notices.

Penalties not substitutes for existing liabilities. 1891, c. 100, § 18.

CHAPTER 6.

THE ASSESSMENT AND COLLECTION OF TAXES.

GENERAL PROVISIONS RESPECTING TAXATION.

Poll tax.
R. S., c. 6, § 1.
1839, c. 57.
See § 41.

Real and per-
sonal estate
taxable.
R. S., c. 6, § 2.

Real estate,
what it in-
cludes.
R. S., c. 6, § 3.
See c. 1, § 6, 1x.

—lien.
R. S., c. 6, § 193.
1895, c. 70, § 1.
See §§ 223, 273,
295, 299.

R. R. build-
ings, etc., sub-
ject to muni-
cipal tax as
non-resident
land.
R. S., c. 6, § 4.
60 Me., 198.
Personal es-
tate, taxable.
R. S., c. 6, § 5.
See §§ 32, 65-
110.
36 Me., 259.
64 Me., 542.
66 Me., 288.
68 Me., 33.

Exemptions.
R. S., c. 6, § 6.
U. S. and Me.
property.
Literary and
benevolent in-
stitutions.

See articles of
Separation,
condition 7.
61 Me., 586.
65 Me., 92.
73 Me., 433, 441.
86 Me., 76, 78,
246.

SEC. 1. A poll tax shall be assessed upon every male inhabitant of the state above the age of twenty-one years whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by this chapter, which said poll tax shall not exceed three dollars and shall not be less than one dollar. (a)

SEC. 2. All real property within the state, all personal property of inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state, is subject to taxation as hereinafter provided. (b)

SEC. 3. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state and all buildings erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the State since the year eighteen hundred and fifty, and all interest in timber upon public lands derived by permits granted by the Commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation. (c) (There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.)

SEC. 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

SEC. 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys, and effects, wheresoever they are; all vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

SEC. 6. The following property and polls are exempt from taxation:

I. The property of the United States and of this State.

II. All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to

(a) 50 Me., 476; 64 Me., 198; 66 Me., 198.

(b) 37 Me., 371; 60 Me., 198; 74 Me., 284.

(c) 9 Me., 91; 60 Me., 198; 69 Me., 347; 74 Me., 284-5; 78 Me., 97; 85 Me., 331; 86 Me., 77.

limitations in the classes of persons for whose benefit they are applied; but so much of the real estate of such corporation as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of Bachelor of Arts or of Bachelor of Science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after April twelve, eighteen hundred and eighty-nine.

—colleges whose real estate is liable to taxation, shall be reimbursed by the state.
1889, c. 274.

—proviso.

III. The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value *fifteen* (fifty) dollars to one family.

Furniture, apparel, tools, etc.

IV. Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property.

Meeting-houses, tombs and parsonages.
R. S., c. 6, § 6.
1897, c. 287.
65 Me., 94.
86 Me., 78.

V. All mules, horses, neat cattle, swine and sheep, less than six months old.

Young animals.

VI. Hay, grain and potatoes, orchard products and wool, owned by and in possession of the producer.

Produce.
63 Me., 16.

VII. The polls and estates of Indians; and the polls of persons under guardianship.

Indians and wards.

VIII. The polls and estates of persons who by reason of age, infirmity and poverty, are in the judgment of the assessors unable to contribute toward the public charges; and the polls of all soldiers and sailors who receive state pension.

Polls of aged, infirm, and soldiers and sailors.
1895, c. 64.
92 Me., 443.
Highway tax on islands.

IX. *The polls and estates of inhabitants of islands on which there are no highways, may be exempted from the highway tax at the discretion of the town to which they belong.*

[Money raised for repair of ways is now assessed with other taxes. Should not this paragraph be omitted?]

X. The aqueducts, pipes and conduits of any corporation, supplying a town with water, are exempt from taxation, when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated.

Aqueducts, and fixtures, conditionally.
See c. 64, § 8.
—but not the stock, reservoir, grounds or property.
82 Me., 194.
90 Me., 181.

XI. Whenever a landholder, having, prior to March thirty, eighteen hundred and eighty-two, planted or set apart for the growth and production of forest trees any cleared land or lands from which the primitive forest had been removed, successfully cultivates the same for three years, the trees being not less in numbers than two thousand on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, the same shall be exempt from taxation for twenty years after said application, *provided*, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; *provided further*, that such grove or plantation of trees is during that period kept alive and in a thriving condition.

Planted forest may be exempted for twenty years.

—provisos.

Mines, for ten years.—but not lands and surface improvements.

XII. *Mines of gold, silver, or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not affect the taxation of the lands or the surface improvements of the same, at the same rate of valuation as similar lands and buildings in the vicinity.*

[It is thought that this paragraph has become obsolete.]

Dogs taxed. R. S., c. 6, § 7. 75 Me., 567. See c. 3, §§ 45-59. Poll tax, where assessed. R. S., c. 6, § 8.

SEC. 7. *Dogs more than six months old, shall be taxed one dollar in the town where they are kept, on the first day of each April, to the owner or person who has them in possession at that time, if towns so vote.*

SEC. 8. The poll tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of each April. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary. (a)

Real estate, where taxed. R. S., c. 6, § 9. See § 23.

SEC. 9. Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the first day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which, the mortgagee shall be deemed the owner. (b)

Standing wood, bark and timber, may be taxed to purchaser. R. S., c. 6, § 10. Lien, how enforced. R. S., c. 6, § 11.

SEC. 10. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall assess such wood, bark and timber to the purchaser.

SEC. 11. A lien is created on such wood, bark and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section two hundred and thirteen.

Landlord and tenant to pay equally. R. S., c. 6, § 12.

SEC. 12. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is assessed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Personal estate, taxable where owner resides. R. S., c. 6, § 13.

SEC. 13. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April. (c)

Exceptions. R. S., c. 6, § 14.

SEC. 14. The excepted cases referred to in the preceding section are the following:

Personal property, used in trade, ship-building or mechanic arts.

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; *provided*, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, shop, mill, wharf, landing place or ship yard therein for the purpose of such employment. (d)

Personal property owned out of the state.

II. Personal property which, on the first day of each April is within the state, and owned by persons residing out of the state, or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state when tanned; shall be taxed to the person having the same in possession, or to the person owning or occupying any store, shop, mill, wharf, landing, ship yard or other place therein where said property is

—exceptions.

(a) 43 Me., 499; 47 Me., 172; 50 Me., 476.

(b) 32 Me., 69; 34 Me., 90; 35 Me., 554; 56 Me., 46; 74 Me., 284; 85 Me., 331; 86 Me., 77; 95 Me., 293.

(c) 37 Me., 371; 48 Me., 443; 49 Me., 369, 430; 50 Me., 476; 53 Me., 520; 54 Me., 543; 60 Me., 200; 61 Me., 459; 68 Me., 33; 79 Me., 233; 81 Me., 296; 83 Me., 145, 228; 91 Me., 511.

(d) 48 Me., 478; 53 Me., 519; 59 Me., 286, 289; 60 Me., 279; 81 Me., 296; 83 Me., 145; 91 Me., 512; 93 Me., 333.

on said day, and a lien is created on said property in behalf of such person, which he may enforce for the re-payment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections two hundred and seven, two hundred and thirteen and two hundred and fourteen. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in the tanning of leather in the state, shall on or before the first day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned.

III. Machinery employed in any branch of manufacture, goods manufactured or unmanufactured, and *real estate* belonging to any corporation, *except when otherwise expressly provided*, shall be assessed to such corporation in the town or place where they are situated or employed; and in assessing stockholders for their shares in any such corporation, their proportional part of the (assessed) value of such machinery, goods and *real estate*, shall be deducted from the value of such shares.

[Query: Should not this paragraph be amended by the insertion of the word "assessed," as above indicated, to harmonize with section eighteen of chapter forty-six?]

IV. All mules, horses, neat cattle, sheep and swine shall be taxed in the town where they are kept on the first day of each April, to the owner, or person who has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, but owned by, or in charge and possession of any person residing in any town, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling-house is in one town, and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

V. Personal property belonging to minors under guardianship, shall be assessed to the guardian in the place where he is an inhabitant. The personal property of all other persons under guardianship, shall be assessed to the guardian in the town where the ward is an inhabitant.

VI. Personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any other person, shall be assessed to such executor, administrator, or trustee, in the place where the person to whom the income is payable as aforesaid, is an inhabitant. But if the person to whom the income is payable as aforesaid, resides out of the state, such personal property shall be assessed to such executor, administrator, or trustee, in the place where he resides.

VII. Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit it is accumulating, if within the state, otherwise, to the person so placing it, or his executors, or administrators, until a trustee is appointed to take charge of it or its income, and then to such trustee.

VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until

—lien, in favor of persons paying tax.

—lien on the property taxed.

—remedy for paying more than proportion of tax.

—owners to furnish assessors where tanneries are located a sworn account of hides and leather on hand, April 1.

Machinery and real estate of corporations.
37 Me., 448.
60 Me., 199.
78 Me., 97.
88 Me., 180.
See § 28, and note to § 32.

Mules, horses, cattle, sheep and swine, where and to whom to be taxed.
33 Me., 445.

—when town line divides a farm.

Personal property of minors and wards.

Personal property held in trust.
1889, c. 175.
80 Me., 510.
91 Me., 606.

Funds entrusted to corporations.
79 Me., 233.

Undistributed personal property, in hands of executors

or administra-
tors.
76 Me., 550.
78 Me., 282.
90 Me., 493.

Of religious
societies.
65 Me., 94.
Property
taxed else-
where.

Stock of toll
bridges, how,
where and to
whom taxed.
R. S., c. 6, § 15.

Stock of wa-
ter or gas
companies,
how taxed.
R. S., c. 6, § 16.

Powers of of-
ficers, the
same as in
assessing
bank stocks.
R. S., c. 6, § 17.
See c. 46, § 18.

Clerks failing
to make re-
turns, prop-
erty deemed
corporate.
R. S., c. 6, § 18.

Such prop-
erty, how tax-
able.
R. S., c. 6, § 19.
88 Me., 179.

—when fran-
chise may be
sold on war-
rant of dis-
tress.
Blood ani-
mals.
R. S., c. 6, § 20.

Stock of com-
panies invest-
ed, how to be
taxed.
R. S., c. 6, § 21.

Stock of in-
surance com-
panies, when
exempt from
taxation.
R. S., c. 6, § 22.

Mortgaged
personal prop-
erty.
R. S., c. 6, § 23.
See § 9.
—loan secured

they give notice to the assessors, that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live.

IX. Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings.

X. Personal property in another state or country on the first day of each April, and legally taxed there.

SEC. 15. The stock of toll bridges shall be taxed as personal property, to the owners thereof, in the towns where they reside, except stock owned by persons residing out of the state, which shall be taxed in the town where the bridge is located, and where such bridge is in two towns, one-half of such stock so owned by persons residing out of the state shall be assessed and taxed in each town.

SEC. 16. *Stock in any local corporation, chartered for the purpose of supplying towns with water or gas (or electricity), held by any person unknown, or out of the state, shall be taxed in the town where such corporation is located or transacts its ordinary business, as provided for the taxation of bank stock, in section thirty-three.*

[Sec. 33 in its present form is thought to embrace the subject matter of this section.]

SEC. 17. *The powers of assessors, collectors and treasurers, and the liens on the stock, shall be the same as provided in sections thirty-three, thirty-four, thirty-six and thirty-seven, and the duties therein imposed on cashiers, shall be performed by the (clerks or) treasurers of such corporations.*

SEC. 18. When the clerk of a corporation holding property liable to be taxed, fails to comply with section eighteen, of chapter forty-six, whether the corporation was chartered before or since the separation of Maine from Massachusetts, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.

SEC. 19. Such property, both real and personal, is taxable for state, county, city, town, school district, and parochial taxes, to be assessed and collected in the same manner and with the same effect as upon similar taxable property owned by individuals. If the corporation has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, as such property is taken and sold on execution.

SEC. 20. Blood animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.

SEC. 21. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank, or other corporation in the state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company.

SEC. 22. When the capital stock of any insurance company incorporated in the state, is taxed at its full value, the securities and pledges held by said company to the amount of said stock, are exempt from taxation; but if the pledge or security consists of real estate in a town other than that where the stockholder resides, it shall be taxed where it lies, and the stock shall be exempt to the amount for which it is assessed.

SEC. 23. When personal property is mortgaged or pledged, it shall for purposes of taxation, be deemed the property of the party who has it in possession, and it may be distrained for the tax thereon. Money or personal property, loaned or passed into the hands or possession of another,

by any person residing in the state, secured by an absolute deed of real estate, shall be taxed to the grantee, as in case of a mortgage, although the land is taxed to the grantor or other person in possession.

SEC. 24. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax, and may recover of the other heirs or devisees their portions thereof when paid by him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on a judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of him the same as taxes assessed against him in his private capacity, and it shall be a charge against the estate and shall be allowed by the judge of probate; but when such executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes, and gives them the names of the heirs, and the proportions of their interests in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

SEC. 25. Partners in business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all personal property enumerated in paragraph one of section fourteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein; except that if any portion of such property is placed, deposited or situated in a town other than where their place of business is, under the circumstances specified in said paragraph, they shall be taxed therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

SEC. 26. All real estate, and such as is usually called real, but is made personal by statute, may be taxed to the tenant in possession, or to the owner, whether living in the state or not, in the town where it is; and when a state, county or town tax is assessed on lands owned or claimed to be owned, in common, or in severalty, any person may furnish the collector, or treasurer, to whom the tax is to be paid, an accurate description of his part of the land, in severalty, or his interest, in common, and pay his proportion of such tax; and thereupon his land or interest shall be free of all lien created by such tax. (a)

SEC. 27. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous notice is given of such change, and of the name of the person to whom it has been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner for the purpose of taxation, unless he notifies the assessors what his interest is.

SEC. 28. The buildings, lands, and other property of manufacturing, mining and smelting corporations, made personal by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.

[The commissioner suggests that the provisions of §§ 28 and 29, as to the duration of the tax lien, should be alike.]

(a) 22 Me., 405; 25 Me., 365; 32 Me., 70; 34 Me., 90; 35 Me., 554; 37 Me., 444; 43 Me., 499; 47 Me., 172, 415; 74 Me., 284.

by deed, is taxable to grantee.
74 Me., 83.

Real estate of deceased, how taxed.
R. S., c. 6, § 24.
69 Me., 31.
76 Me., 551.
87 Me., 359.
95 Me., 168.

Personal estate of partners, how to be taxed.
R. S., c. 6, § 25.
59 Me., 289.

—exception.

Lands may be assessed to owners or tenants.
R. S., c. 6, § 26.

—part owners may be taxed and pay, separately.

Assessments may be continued until notice of transfer.

R. S., c. 6, § 27.
95 Me., 166.

—tenant in common may be considered owner.

Property of manufacturing, mining and smelting corporations, how and where taxed.
R. S., c. 6, § 28.

—lien for collection.

—shares.

Buildings, land, etc., of corporations organized for dealing in real estate, shall be taxed where situated.
1893, c. 289.

—shall be lien on property.

New vessels shall be taxed at the rate of twenty dollars a ton.
1895, c. 86, § 1.

—tax shall be reduced annually, at rate of one dollar a ton.

How rebuilt vessels shall be taxed.
1895, c. 86, §§ 2, 3, 4.
—when regarded as rebuilt.
—how taxed, when repaired.

Real estate of banks, where to be taxed.
R. S., c. 6, § 29.
1893, c. 293.

—bank stock, where taxed.
54 Me., 542.
55 Me., 457.
56 Me., 275, 313.
See § 14, ¶ 3;
c. 46, § 18.

SEC. 29. The buildings, lands, and all other property, real and personal, including all reserve funds, accumulations and undivided profits of corporations organized for the purpose of buying, selling and leasing real estate, shall be taxed to the corporation or the persons having possession of such property, in the place where such land and other property are situated, and there shall be a lien for two years on such property for the payment of such tax, and the same may be sold for payment thereof as in other cases; and shares of the capital stock of such corporations shall not be taxed to the owners thereof.

SEC. 30. All sailing vessels registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of twenty dollars a ton gross tonnage for new vessels completed on or before the first day of April of each year. Vessels of one year old or more shall be reduced in value at the rate of one dollar a ton a year for each additional year of age, until they shall have reached the age of seventeen years, at and after which time, said vessels shall be taxed upon an appraised value of three dollars a ton, gross tonnage.

SEC. 31. Vessels when rebuilt shall be taxed on the same valuation as vessels of one-half the age of such rebuilt vessels. A vessel shall be regarded as rebuilt only on an expenditure being made of not less than forty per cent of the cost of such vessel if built entirely new. Vessels if repaired to the extent of twenty-five per cent of the cost of such vessel if built entirely new, shall be taxed on the same valuation as vessels of five-eighths of the age of such repaired vessel.

SEC. 32. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, or by any corporation organized under the laws of this state for the purpose of doing a loan, trust or banking business and having a capital divided into shares, shall be taxed in the place where the property is situated, to said bank, banking association, or corporation, for state, county and municipal taxes, according to its value, like other real estate; but the stock of such banks, banking associations and other corporations shall be taxed to the owners thereof where they reside, if known to be residents of the state; but taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of citizens. This section does not apply to building and loan associations.

[The commissioner thinks that the provisions of § 14, ¶ III, § 32, of this chapter and § 18 of c. 46 relating to the taxation of corporate stocks belonging to residents should be embraced in one section; he therefore suggests the following new draft of section thirty-two.]

Sec. 32. All real property in the state owned by any corporation incorporated by, or organized under the laws of this state, having a capital divided into shares, or by any national bank or banking association, shall, except when otherwise expressly provided, be assessed to such corporation, bank or banking association in the town where the property is situated, for state, county and municipal taxes, according to its value, like other real estate; and the stock of such banks, banking associations and other corporations, unless exempt, shall be taxed to the owners thereof where they reside, if known to be residents of the state, upon the basis of the returns made according to section eighteen of chapter forty-six, deducting from the value of such shares the proportional part of the assessed value of real property, and of machinery employed in any branch of manufacture and goods manufactured or unmanufactured, assessed to the corporation in the town or place where they are situated or employed: but taxation of shares in such banks or banking associations shall not be at a greater rate than is assessed upon moneyed capital in the hands of citizens. This section does not apply to building and loan associations.

Sec. 33 should also be amended by omitting the lines in *italics* and inserting after the word "business" in the tenth line, the words "upon the basis of returns made according to section eighteen of chapter forty-six."

If these amendments are made, section eighteen of chapter forty-six should be amended by striking out the last four lines, beginning with the words "and such returns," and inserting in place thereof the words "and said cashiers of banks, treasurers of trust and banking, and safe deposit companies and clerks or treasurers of such other corporations shall make like returns to the assessors of the town where such bank, company or other corporation is located or transacts its ordinary business, of all the stock in such bank, company or other corporation not returned to the assessors of other towns in the state."

These amendments will bring all provisions as to returns into section eighteen of chapter forty-six, and all provisions as to taxation of shares into the appropriate sections of chapter six.]

SEC. 33. Stock of any bank or other corporation, except a manufacturing corporation, (or corporation mentioned in section twenty-nine,) held by persons out of the state, or unknown, which has not been certified according to section eighteen of chapter forty-six, in any town in the state, and is not there assessed; and the stock of any bank or such other corporation appearing by the books thereof to be held by persons residing out of the state, or whose residence is unknown to the assessors, shall (unless exempt) be assessed in the town where such bank or other corporation is located, or transacts its ordinary business; and such town has a lien on such stock and all dividends thereon, from the date of such assessment, until such tax and all costs and expenses arising in the collection thereof are paid. No assignment, sale, transfer or attachment passes any property in such stock unless the vendee first pays such tax and cost; *cashiers of banks, treasurers of trust and banking and safe deposit companies, and clerks or treasurers of such other corporations shall return to the assessors of the town where such bank or other corporation is located or transacts its business, all the stock in such bank or other corporation not returned to the assessors of other towns, according to said section eighteen of chapter forty-six; and such returns shall be made at the time and in the manner prescribed therein, and shall be the basis of taxation of such property.*

Taxation of bank and other stock owned out of the state.
R. S., c. 6, § 30.
1891, c. 130, § 1.

—town has lien on stock for taxes.

cashiers and clerks required to return stock to assessors.

SEC. 34. The cashier or other officer of each bank or other corporation, except a manufacturing corporation (or corporation mentioned in section twenty-nine) shall exhibit on demand, to the assessors of any town all the books of such bank or other corporation that contain any record of the stock of such bank or other corporation or any dividend, declared or paid thereon, and if requested, shall deliver to them a true and certified copy of so much of said record as they require. If any cashier or other officer neglects or refuses to perform the duties required by this and the preceding section, the assessors may doom such bank or other corporation in such sum as they deem reasonable, and the assessment shall bind such bank or other corporation and the tax thereon shall not be abated, and for such neglect or refusal, such cashier or other officer forfeits five hundred dollars to be recovered in an action of debt, half to the prosecutor and half to the state.

Cashiers are required to exhibit books.
R. S., c. 6, § 31.
1891, c. 130, § 2.

SEC. 35. When returns of stock in banks and national banking associations and other corporations are made according to the preceding section, or section eighteen of chapter forty-six, if it is found by the assessors of any town receiving such returns that the holders of such stock do not reside in such town, they shall within fifteen days return the names of such stockholders, with the amount of stock held by them to the assessors of the town where such stockholders reside, if their residence is known, and within the state; and if not, such return shall be made to the assessors of the town where the bank is located, and shall be subject to section thirty-three of this chapter.

Shares to be taxed in the town where bank is located, when residence of holder is unknown or is out of the state.
R. S., c. 6, § 32.

SEC. 36. The collector of a town, to whom has been committed a tax upon the stock of any bank or other corporation, except a manufacturing corporation (or corporation mentioned in section twenty-nine), shall, within thirty days after the bills of assessment are delivered to him, cause a written notice to be delivered to the cashier or president thereof, stating the description of stock taxed, to whom assessed, if stated in the bills, and the tax thereon. No dividend shall be paid on such stock after such notice until the tax and all cost thereon are paid. The cashier (or treasurer) may pay such tax, and payment shall constitute a charge in offset against any dividend thereon. Should such tax remain unpaid for ninety days after such notice, the collector may sell such stock in the manner specified in sections two hundred and nineteen and two hundred and twenty. For the purpose of collecting taxes on bank (or other) stock, collectors may act in any town.

Collectors of taxes shall give notice.
R. S., c. 6, § 33.
1897, c. 252.

—no dividend shall be paid, until tax is paid.

—powers of collectors extended.
See §§ 221, 227, 228.

Actions may be maintained by treasurers of towns and cities.
R. S., c. 6, § 34.

Supplement-ary assessments may be made, to correct mistakes.
R. S., c. 6, § 35.
See § 226; c. 3, § 10.

34 Me., 268.
61 Me., 547.
65 Me., 25.
87 Me., 359.
90 Me., 491.
94 Me., 364.

Treasurer of state shall issue warrants for state tax.
R. S., c. 6, § 36.
See § 298.
90 Me., 243.

—tax for each year shall be separately ordered.

Require-ments of state treasurer's warrant.
R. S., c. 6, § 37.
1891, c. 136, § 3.
See § 298.

Rules, for as-essment of taxes.
R. S., c. 6, § 38.
See § 298.
55 Me., 461.
See § 1.

—poll tax not to exceed three dollars.

—highway taxes.

SEC. 37. Any town treasurer, or his successor in office may maintain an action on the case against any bank, and recover therein the tax assessed if unpaid, and the lawful charges upon any share thereof, if any dividend thereon has been paid after such tax was assessed; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects.

SEC. 38. When any assessors, after completing the assessment of a tax, discover that they have by mistake omitted any polls or estate liable to be assessed, they may, during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such polls and estate their proportion of such tax according to the principles on which the assessment was made, certifying that they were omitted by mistake. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted by mistake, and that the powers in their previous warrant, naming the date of it, are extended thereto; and the collector has the same power, and is under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent, or alters the proportion of tax allowed by law to be assessed on the polls.

SEC. 39. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to municipal officers of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

SEC. 40. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them; to commit such list, when completed and signed by a majority of them, to the collector or constables of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, two months at least before the time at which they are required to pay in such tax.

SEC. 41. In the assessment of all state, county, town, plantation, parish or society taxes, assessors shall govern themselves by this chapter, except in parishes and societies where different provision for assessing their taxes is made; and shall assess on the taxable polls therein (in accordance with section one of this chapter,) such part of the whole sum to be raised as they deem expedient; *but the whole poll tax assessed in one year upon a person for town, county and state purposes, except highway taxes separately assessed, shall not exceed three dollars. The same rule shall be observed in the assessment of highway taxes;* and the residue of such taxes shall be assessed on the estates according to their value.

PERSONAL LIABILITY OF ASSESSORS.

SEC. 42. Assessors of towns, plantations, school districts, parishes and religious societies, are not responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with the corporation for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity. (a)

Assessors are responsible for personal faithfulness only.
R. S., c. 6, § 39.

BOARD OF STATE ASSESSORS.

SEC. 43. A board of state assessors, consisting of three members, not more than two of whom shall be taken from the same political party, shall be chosen by the legislature by joint ballot of the senators and representatives in convention, for the term of six years, excepting in case of elections made to fill vacancies, and the terms of office of said members shall be so arranged that an election of one member shall take place biennially. *The members of said board shall be sworn, and the member having the shortest time to serve shall be chairman of the board.* In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor, with the advice and consent of the council, shall, as soon as may be, fill such vacancy by appointment, and the assessor so appointed shall hold said office until his successor is elected by the next legislature, and qualified.

Board of state assessors.
1891, c. 103, §§ 1, 2.

See Const. of Me., Art. ix, § 1.

-vacancies.
1891, c. 103, § 4.

SEC. 44. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of every meeting for the transaction of business. The board shall hold a meeting at the state capitol on the first Tuesday of each month.

Quorum.

—all must be notified of meetings.
1891, c. 103, § 4.

SEC. 45. The board of state assessors may summon before them and examine on oath any town assessor or other officer or person whose testimony they shall deem necessary in the proper discharge of their duties, and may require such witnesses to bring with them, for examination, any records or other public documents in their custody or control which said state assessors may deem necessary for their information in the performance of their duties. Each of said assessors shall have power to administer all oaths required by this section and the ten following sections.

Powers.
1891, c. 103, § 3.

SEC. 46. The board of state assessors shall constitute a state board of equalization, whose duty it shall be to equalize the state tax among the several towns and unorganized townships, according to their several valuations, to fix the valuation of real and personal estate on which the state and county taxes shall be levied in each town and unorganized townships; and to *perform the duties heretofore devolving upon the legislature in the apportioning of the state taxes among the several towns of the state.* They shall assess all taxes upon corporate franchises.

Shall equalize state tax and fix valuation of towns.
1891, c. 103, §§ 6, 8.

See c. 2, § 78.

SEC. 47. They shall visit officially every county in the state at least once in two years, and shall there hold sessions at such times and places as they may deem necessary to secure information to enable them to make a just and equal valuation of the taxable property in any place therein and to investigate charges of concealment of property liable to assessment. They shall receive for such official visits, in addition to their salaries, the amount actually paid by them for traveling expenses, said expenses to be allowed by the governor and council on properly itemized accounts. They shall give such public notice of said meetings as they deem proper, and shall give to each board of town assessors a notice by mail of the time and place of such meetings. Each board of town assessors or some member or members of each of them, shall attend said meeting, having with them

Shall hold sessions in every county of the state.
1891, c. 103, § 9.
1893, c. 167.

—traveling expenses shall be allowed.

—notice.
—town assessors required to attend meetings

(a) 11 Me., 137; 12 Me., 259; 15 Me., 260; 39 Me., 187; 43 Me., 499; 49 Me., 351; 90 Me., 243.

and answer questions.

—penalty if town assessors fail to attend meetings.

If assessors of any town fail to furnish information, board may report such valuation as it may deem just.
1891, c. 103, § 14.

Assessors of towns shall annually, under oath, make return to board.
1891, c. 103, §§ 16, 5.
1893, c. 291, § 2.

—form of oath.

Equalize assessment list of each town.
1891, c. 103, § 13.

Land agent shall furnish board, with full lists of all wild lands.
1891, c. 103, § 15.
1893, c. 291, § 1.

—county commissioners shall, annually, return value of wild lands.

—when soil and growth are owned by different persons, how valued.
1895, c. 132.

the then last list or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the members of the board of state assessors may put to them. Said meetings shall be under the general direction of the board of state assessors and governed by such rules of order as said board shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the board of state assessors, shall be liable to pay the reasonable expenses of the board or of any person or persons appointed by it, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Towns shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this chapter.

SEC. 48. If the assessors of any town, or one of them, shall fail to appear before said board of equalization or to transmit to them the lists hereinbefore named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

SEC. 49. The assessors of each town shall, on or before the first day of August, annually, make and return on blank lists which shall be seasonably furnished by the board of state assessors for that purpose, aggregates of polls and of the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, and before transmitting the same to the board of state assessors shall make and subscribe an oath or affirmation, which shall be printed on said lists, as follows:

"We, the assessors of the _____ of _____, do swear, or affirm, that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of _____ for the year _____, and that we have followed all the requirements of law in valuing, listing and returning the same. So help me God," (or under the pains and penalties of perjury.)

SEC. 50. The board of state assessors shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its full market value.

SEC. 51. The land agent shall prepare and deliver to the board of state assessors, full and accurate lists of all townships or parts of townships or lots or parcels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said board all information in his possession touching the value and description of wild lands at their request; also a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner lay all information in their possession, touching said valuation before said board. On or before the first day of August, biennially after the year eighteen hundred and ninety-four, the county commissioners of any county, in which are any wild lands as heretofore described in this section, shall return to said board in books prepared for that purpose, the fair value of each and every township, lot or parcel of wild land. In fixing the valuation of unorganized townships, whenever practicable, the lands and other property therein, of any owners may be valued and assessed separately. When the soil of townships or tracts taxed by the state as wild land, is not owned by the person or persons who own the growth or part of the growth thereon, the board of state assessors shall value the soil and such growth separately for purposes of taxation. All owners of wild lands or of rights of timber and grass on public lots, shall either in person or by authorized agent,

appear before the board of state assessors at times and places of holding sessions in the counties where said lands are located, or at any regular meeting of the board held elsewhere on or before the first day of August of each year preceding the regular legislative session of this state; and render unto them a list of all wild lands thus owned, either in common or severalty, giving the township, number, range and county where located, part owned and an estimate of its fair value; and answer such questions or interrogatories as said board may deem necessary in order to obtain a full knowledge of the just value of said lands. Owners of less than five hundred acres of such lands in any township shall be exempted from the provisions of this section. Any owners of wild lands herein named who, after notice in writing so to do, shall fail to furnish all the information hereinbefore required within sixty days from the time he receives such notice, shall be liable to pay the reasonable expenses of the board of state assessors or of any person or persons, not exceeding two, appointed by said board, incurred in making examination of said wild lands. The amount of said expenses shall be determined by said board, and an action of debt to recover the same shall lie in the name of the treasurer of state.

—owners of wild lands shall appear before board and render lists.

—owners of less than 500 acres, exempted.

SEC. 52. The members of the board of state assessors shall be held to a constant attendance upon the duties of their office; shall be vigilant and prompt in the correction and equalization of valuations and in the investigation of charges of concealed property liable to assessment.

Shall be vigilant and prompt in discharge of duties.

SEC. 53. A statement of the amount of the assessed valuation for each town, township, and lot or parcel of land not included in any township, after adjustment as provided by section fifty; the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the first day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization.

1891, c. 103, § 12. Shall file with the secretary of state, biennially, a state valuation as fixed by the board.

1891, c. 103, § 11.

SEC. 54. The board of state assessors may upon knowledge of any clerical error made by said board in the apportionment of any taxes upon the property of any person, corporation or municipality within this state, make an abatement of such proportion of said taxes, and shall furnish the state treasurer with a list of such abatements and the amount of the same; and such amount or amounts shall be deducted from the tax upon said property.

Assessors may, upon knowledge of clerical error, make abatement of taxes.

1893, c. 201, § 1.

SEC. 55. *Upon the certificate of the state treasurer, that any piece or parcel of property in the state has been doubly taxed in any year, and that a moiety of such tax has been paid, they may* (Whenever it appears to the board of state assessors, that any parcel of property in the state has been doubly taxed in any year, and it appears by the records in the office of the treasurer of state that a moiety of such tax has been paid, the board may), abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the treasurer's books.

May abate tax, when property has been doubly taxed.

1893, c. 201, § 2.

[This amendment is suggested to the commissioner by the chairman of the board of state assessors.]

SEC. 56. The board of state assessors shall *biennially* investigate and examine into the system and method of taxation of other states, and also make careful and constant inquiry into the practical operation and effect of the laws of this state, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this state are defective, inefficient, inoperative or inequitable. They shall biennially incorporate the result of their investigation and inquiry in their *annual* report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax laws of this state as may seem advisable or necessary to secure a more just and equitable system of taxation.

Assessors shall examine the method of taxation in other states.

1901, c. 260.

—incorporate result in report.

—recommend changes, etc.

Assessors shall be provided with rooms, etc. 1891, c. 103, § 10. 1893, c. 263. —clerk hire.

Assessors shall enumerate the poultry in the state, and estimate value of eggs produced. 1897, c. 265.

—return shall be published.

Report annually to governor and council. 1891, c. 103, § 7.

SEC. 57. They shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary books, blanks, stationery, notices and summonses, and may employ assistance as they shall deem necessary at an expense not exceeding one thousand dollars a year.

SEC. 58. Assessors of *cities, towns, and plantations*, (taxes) when taking the inventory required to be taken on the first day of April of each fifth year after the year eighteen hundred and ninety-eight, shall enumerate the number of all kinds of poultry and forthwith return the same to the board of state assessors with their estimate of the value of the eggs and poultry, stated separately, produced during the year preceding; keeping their returns for each kind of poultry separate and distinct. Said property shall not be included in the tax list. The board of state assessors shall tabulate said returns and publish them in detail, as they now publish returns of live stock.

SEC. 59. The board of state assessors shall annually, before the first day of December, make a report to the governor and council of their proceedings and shall include therein a tabular statement of all statistics derived from returns from local assessors, with schedules of all corporations on which state taxes were assessed during the year, and for the years in which they shall equalize the valuation of the state, their report shall include tabular statements of the state valuation by towns.

TAXATION OF CORPORATE FRANCHISES.

Taxation and rate. 1901, c. 229, § 3.

SEC. 60. Every corporation incorporated under the laws of the state, except such as are excepted by section twenty-one, of chapter forty-six, shall pay an annual franchise tax of five dollars, provided the authorized capital of said corporation does not exceed fifty thousand dollars, of ten dollars, provided said authorized capital exceeds fifty thousand dollars, and does not exceed two hundred thousand dollars, of twenty-five dollars, provided said authorized capital exceeds two hundred thousand dollars, and does not exceed five hundred thousand dollars, of fifty dollars, provided said authorized capital exceeds five hundred thousand dollars, and does not exceed one million dollars, and the further sum of twenty-five dollars a year for each one million dollars, or any part thereof, in excess of one million dollars.

Taxes, how assessed and when due and payable. 1901, c. 229, § 4.

SEC. 61. The board of state assessors shall, on or before the first day of July, annually, assess the tax provided by the preceding section upon the authorized capital stock of each of said corporations and shall certify the same to the secretary of state, who shall thereupon notify each of said corporations of the amount of said tax assessed to it, and such tax shall become due and payable from said corporation into the state treasury, on the first day of September thereafter.

Tax shall be a debt due from corporation. 1901, c. 229, § 5.

SEC. 62. Such tax shall be a debt due from such corporation to the state, for which an action of debt may be maintained after the same shall have been in arrears for the period of one month; such tax shall also be a preferred debt in case of insolvency under the laws of this state, or in any process of liquidation in its courts.

In case of neglect or refusal to pay, charter liable to forfeiture. 1901, c. 229, § 6.

SEC. 63. If any corporation liable to taxation under section sixty shall for one year neglect or refuse to pay to the state any tax or penalty assessed against it hereunder, its charter shall be liable to forfeiture as hereinafter provided.

Proceedings when any company shall have been in arrears six months. 1901, c. 229, § 7.

SEC. 64. The treasurer of state, whenever any tax due under the four preceding sections from any company shall have remained in arrears for a period of six months after the same shall have become payable, shall report the same to the attorney general, who shall forthwith apply to the supreme judicial court in equity in the name of the state, for the forfeiture of the charter of such delinquent corporation, and said court shall order

such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.

TAXATION OF RAILROAD COMPANIES.

SEC. 65. Every railroad company, incorporated under the laws of the State, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

SEC. 66. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the five following sections and under section seventy-three, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent on the value of such stock on that day, as determined by the board of state assessors; *provided, however*, that the total amount thus apportioned on account of any railroad, shall not exceed the sum received by the state as tax on account of such railroad; and *provided further*, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.

SEC. 67. The amount of such annual excise tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of June preceding the levying of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile do not exceed fifteen hundred dollars, the tax shall be equal to one-half of one per cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed two thousand dollars, the tax shall be equal to three-quarters of one per cent of the gross receipts; and so on increasing the rate of the tax one-quarter of one per cent for each additional five hundred dollars of average gross receipts per mile or fractional part thereof, *provided* that the rate shall in no event exceed four per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be

Annual returns of railroad companies.
R. S., c. 6, § 40.
66 Me., 491.
73 Me., 530.
74 Me., 382.

—to state length of line and assessed value of stations, etc.

Corporations or persons operating railroads, shall pay annual excise tax.
R. S., c. 6, § 41.
1887, c. 75.
66 Me., 492, 514.
74 Me., 382.
78 Me., 93.
State shall pay cities and towns one per cent on stock held therein.

—proviso.

—proviso.

Amount of tax on railroad how ascertained.
R. S., c. 6, § 42.
1901, c. 145.
See c. 51, § 83.
142 U. S. 217.

—proviso.

—railroads partly outside of the state, how tax is ascertained.

Tax, how fixed; notice to companies.
R. S., c. 6, § 43.
1891, c. 103, § 6.

Tax, payable in July and October.
R. S., c. 6, § 44.
See § 110.

—tax to be a lien and take precedence.

Aggrieved parties may apply for abatement.
R. S. c. 6, § 45.
1891, c. 103, § 6.

Further returns may be required by railroad commissioners.
R. S., c. 6, § 46.

—railroad commissioners shall have access to books of railroad companies.

—penalty for refusing to make returns, or for making false ones.

Additional tax for salaries and expenses of railroad commissioners.
1889, c. 313, § 4.
1891, c. 6, § 2.
1901, c. 254, § 3.

Taxation of street railroad corporations.
R. S., c. 6, § 47.
1901, c. 156.

the average gross receipts per mile, multiplied by the number of miles operated within the state.

SEC. 68. The board of state assessors, on or before the first day of each April, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

SEC. 69. Said tax shall be payable, one half on the first day of July next after the levy is made, and the other half on the first day of October following. *If any party fails to pay the tax, as hereinbefore required, the treasurer of state may proceed to collect the same, with interest, at the rate of ten per cent a year, by action of debt, in the name of the State.* Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

SEC. 70. Any corporation, person or association aggrieved by the action of the board of state assessors in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the board of state assessors may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

SEC. 71. If the returns required by law, in relation to railroads, are found insufficient to furnish the basis upon which the tax is to be levied, the railroad commissioners shall require such additional facts in the returns as may be found necessary; and, until such returns are so required, or, in default of such returns when required, the board of state assessors shall act upon the best information that they may obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in the state, which refuses or neglects to make returns required by law, or to exhibit to the railroad commissioners its books for the purposes aforesaid, or makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated extends.

SEC. 72. Every railroad company operating any railroad in the state shall pay to the treasurer of state a tax, in addition to all other taxes provided by law, (which shall be) such a sum as shall be its *pro rata* (proportional) part of the amount of the salary, and salary of clerks, and expenses of the board of railroad commissioners as provided in section one hundred and forty-one of chapter fifty-one, to be determined by the board of state assessors on or before April first of each year, according to the gross transportation receipts of any such railroad company in this state, as returned to the railroad commissioners for the year ending June thirtieth preceding the levying of such tax. The board of state assessors shall report the same to the treasurer of state, who shall forthwith give notice thereof, to every railroad company operating any railroad in this state, and said tax shall be payable on the first day of July next after the levy is made.

SEC. 73. Street railroad corporations and associations are subject to the seven preceding sections and to section four, except that the annual excise tax shall be ascertained as follows: When the gross average receipts per mile do not exceed one thousand dollars the tax shall be equal to three-twentieths of one per cent on the gross transportation receipts;

and for each thousand dollars additional gross receipts per mile, or fractional part thereof, the rate shall be increased three-twentieths of one per cent.

SEC. 74. Every corporation or person owning or operating palace or other cars for which extra compensation is charged for riding therein over any of the railroads of the state shall annually on the first day of September, pay to the treasurer of the state for the state an annual excise tax for the privilege of exercising its franchises in the state, equal to four per cent of its or his gross *earnings* (receipts) from business done wholly in the state of *Maine* for the year ending June thirtieth next preceding.

Owners of palace cars required to pay an annual excise tax. 1901, c. 174, § 1. See § 110.

SEC. 75. Every such corporation or person shall by its properly authorized agent or officer annually on or before the first day of August, make a return under oath to the board of state assessors, stating the amount of such gross *earnings* (receipts); whereupon the board of state assessors shall on or before the fifteenth day of said August assess the tax herein provided and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the first day of September following, and, is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.

Returns to state assessors. 1901, c. 174, §§ 2, 3. See § 110.

SEC. 76. Any corporation or person neglecting to make returns according to the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

—tax in place of local taxation.

Penalty for neglecting to make return. 1901, c. 174, § 4.

TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

SEC. 77. Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said first day of April; if a person or association, the owner or owners or one of them shall annually make a return under oath to the secretary of state, between the first and fifteenth days of April, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the first day of April. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association or person used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts from business done wholly within the state for operating such business during the preceding year ending April first.

Corporations or persons operating telephone or telegraph lines shall make annual returns to secretary of state. 1901, c. 201, § 1. See § 110.

—contents of returns.

SEC. 78. Every corporation, association or person operating in whole or in part a telephone or telegraph line within the state for tolls or other compensation, shall pay to the treasurer of state for the use of the state an annual excise tax for the privilege of conducting such business within the state which tax, with the tax provided for in section eighty-three, is in place of all taxes upon the property of such corporation, association or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation.

State taxation of telephone and telegraph companies. 1901, c. 201, § 2. See § 110. 73 Me., 525.

There shall be apportioned and paid by the state from the taxes collected under this section to the several cities and towns in which on the first day of April in each year is held stock of any such corporation, or in which resides the owners or owner of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this section, an amount equal to one per cent on the value of such stock on that day as determined by the state assessors, if a cor-

—amount of tax that shall be apportioned to cities and towns where stock is held.

poration; and if not a corporation, such proportion of the amount of such excise tax paid into the state treasury by the association, person or persons operating such line as such interest owned by a resident in any such municipality bears to the whole ownership; *provided, however*, that the total thus apportioned on account of such stock, if a corporation, shall not exceed the sum received by the state as a tax on account of such corporation; and *provided further*, that there shall not be apportioned on account of any such corporation a greater part of the whole tax received by the state from such corporation than the proportion which the amount of capital stock of such corporation owned in this state bears to the whole amount of the capital stock of such corporation.

SEC. 79. The amount of such annual excise tax shall be ascertained as follows: when the gross receipts from business done wholly within this state, for the year for which the tax is assessed on such corporation, association or person in the operation of such business exceed one thousand dollars and do not exceed five thousand dollars, the tax shall be one and one-fourth per cent of such gross receipts; when such gross receipts exceed five thousand dollars and do not exceed ten thousand dollars, the tax shall be one and one-half per cent of such gross receipts; and when such gross receipts exceed ten thousand dollars and do not exceed twenty-five thousand dollars, the tax shall be one and three-fourths per cent of such gross receipts; when such gross receipts exceed twenty-five thousand dollars and do not exceed fifty thousand dollars, the tax shall be two per cent of such gross receipts, and so on increasing the rate of the tax one-quarter of one per cent for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, *provided* that the rate shall in no event exceed four per cent of such gross receipts.

SEC. 80. The board of state assessors on or before the first day of May annually shall determine the amount of such tax and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, association or person upon which the tax is levied.

SEC. 81. Said tax shall be paid to the treasurer on or before the first day of September annually. *If any party fails to pay the tax as hereinbefore required, the treasurer of the state may proceed to collect for the same, with interest at the rate of ten per cent. a year, by action of debt in the name of the state.* Said tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.

SEC. 82. The board of state assessors, or their duly authorized agent, shall have access to the books of any such corporation, association or person, to ascertain if the required returns are correctly made; and any corporation, association or person operating any telegraph or telephone line in this state, and refusing or neglecting to make the returns required by law, or to exhibit to the board of state assessors, or to their duly authorized agent therefor, its or his books for the purpose aforesaid, or making returns which the president, clerk, treasurer or other person certifying such returns knows to be false, shall forfeit not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment or by action of debt in any county into which the said telegraph or telephone lines extend.

SEC. 83. The excise tax collected under the six preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property used in the conduct of its telephone or telegraph business, including the poles, wires, insulators, office furniture, batteries, instruments, telegraphic and telephonic apparatus, telephones and transmitters used under lease or license or owned by such corporation, association or person; *provided, however*, that the real estate and also personal property not hereinabove exempted, owned by such

How tax shall be ascertained.
1901, c. 201, § 3.

Tax shall be determined and reported to state treasurer by state assessors.
1901, c. 201, § 4.
When tax shall be paid.
1901, c. 201, § 5.
See § 110.

—tax shall be a lien on property of companies.

Books of corporations shall be open to assessors.
1901, c. 201, § 6.

—penalty for refusing to make returns.

Tax shall be in lieu of all taxes.
1901, c. 201, § 7.

corporation, association or person, shall be taxed in the municipality in which the same is situated; but the amount of the tax assessed upon such real estate if owned and actually used by such corporation, association or person in the transaction of their business, shall be deducted by the board of state assessors from the tax laid hereunder. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.

TAXATION OF EXPRESS COMPANIES.

SEC. 84. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; (and any such corporation, company or person, neglecting to make application for a license as aforesaid, forfeits fifty dollars, to be recovered by action of debt in the name of the state;) every such corporation, company or person shall annually pay to the treasurer of state two per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said two per cent shall be on all said business done in the state, including a *pro rata* (proportional) part on all express business coming from other states or countries into this state, and on all going from this state to other states or countries, *provided, however*, that nothing herein applies to goods or merchandise in transit through the state.

SEC. 85. Every such corporation, company or person, shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the board of state assessors, stating the amount of said receipts for all express matters carried within the state as specified in the preceding section; whereupon, the board of state assessors shall, on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations, companies or persons, and said taxes shall be paid into the state treasury on or before the first day of September following.

SEC. 86. The tax assessed upon express corporations, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated, as non-resident real estate, but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the board of state assessors from the tax hereinbefore provided.

SEC. 87. Any corporation, company or person, neglecting to make returns according to section eighty-five, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

TAXATION OF INSURANCE COMPANIES.

SEC. 88. Every life insurance company or association, organized under the laws of this state, in lieu of all other taxation, shall be taxed as follows: First, its real estate shall be taxed by the municipality in which such real estate is situated, in the same manner as other real estate is taxed therein. Second, it shall pay a tax of two per cent upon all premiums, whether in cash or notes absolutely payable, received from residents of this state during the year preceding the assessment, as hereinafter provided, first deducting therefrom all dividends paid to policy holders in this state on account of said premiums. Third, it shall pay a tax of one-half of one per cent a year on its surplus, computed according to the laws of this state, after deducting the value of its real estate in this state, as fixed in determining such surplus; said surplus shall be determined by the insur-

Companies and persons doing express business shall apply annually for license and shall pay tax.
R. S., c. 6, § 55.
1901, c. 147.
See § 110.

—penalty
1899, c. 109, § 1.

Shall make annual return to state assessors.
R. S., c. 6, § 56.
1899, c. 109, § 2.
See § 110.

—assessors shall assess the tax.

State tax is in place of local taxation.
R. S., c. 6, § 57.
1895, c. 49, § 2.

Penalty for neglect to make return.
R. S., c. 6, § 58.
1895, c. 49, § 3.

Life insurance companies, shall be taxed.—on real estate.
1885, c. 329, § 1.
79 Me., 231.

—premiums.

—surplus.

ance commissioner, and his certificate thereof to the treasurer of state shall be final.

Shall return to insurance commissioner statement of premiums liable to taxation.
1885, c. 329, §§ 2, 3.
See c. 49, § 77.

—§§ 92, 93 made applicable.

Foreign insurance companies shall pay tax on premiums.
R. S., c. 6, § 59.
1897, c. 274.

Amount of tax, how determined.
R. S., c. 6, § 60.
1897, c. 274.

—how computed.

Such companies shall make returns.
R. S., c. 6, § 61.
1897, c. 274.
See c. 49, § 77.

—tax, how to be assessed.
See § 46.

—notice to companies.

—suspension for non-payment.

Neglecting to make return, how to be assessed.
R. S., c. 6, § 62.
See § 46.

—failing to pay, forbidden to do business in state.

—penalty.

Ratio of tax on certain foreign insurance companies.
R. S., c. 6, § 63.
—return and assessment of tax.
See § 46.

SEC. 89. Every such company shall include in its annual return to the insurance commissioner a statement of the amount of premiums liable to taxation as provided in the preceding section, and of the real estate held by it on the thirty-first day of the previous December, (showing in detail the amount of all premiums whether in cash or notes absolutely payable, received by said company from residents of this state during the year preceding the assessment, and all dividends paid to policy holders in this state on account of said premiums as required by blanks furnished by the commissioner.) The tax provided by the preceding section shall be assessed and paid as provided in section ninety-two, and said section and section ninety-three shall be applicable thereto.

SEC. 90. Every insurance company or association which does business or collects premiums or assessments in the state, not incorporated or associated under its laws, shall, as hereinafter provided, annually pay a tax upon all premiums received, whether in cash or in notes absolutely payable, on contracts made in the state for insurance of life, property or interests therein, at the rate of one and one-half per cent a year.

SEC. 91. In determining the amount of tax due under the preceding section, there shall be deducted by each company from the full amount of premiums received, the amount of all return premiums on policies canceled, the amount of all premiums paid to companies authorized to transact business in this state for reinsurance of risks in *Maine* (the state), and the tax shall be computed on the amount thus actually received by said companies or their agents as aforesaid.

SEC. 92. Every company or association which by the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of each January, make a return under oath to the insurance commissioner, stating the amount of all premiums received by said company, either in cash or notes absolutely payable, during the year ending on the thirty-first day of December previous, the amount of return premiums on policies canceled during the year, the amount of all premiums paid to or received from other companies during the year for insurance or reinsurance of risks in this state; the names of the companies with which such insurance or reinsurance was effected; the amounts of the policies and the premiums on the same. Said tax shall be assessed by the *treasurer of state on or before the first day of April*, (board of state assessors), upon the certificate of the insurance commissioner, to be seasonable furnished therefor, (and certified to the treasurer of state, on or before the first day of April and) the same shall be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment, and unless the same is paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.

SEC. 93. If any insurance company or association refuses or neglects to make the return required by the preceding section, the *treasurer of state* (board of state assessors) shall make such assessment on such company or association as *he* (they) deems just, and unless the same is paid on demand, such company or association shall do no more business in the state, and the insurance commissioner shall give notice accordingly. Whoever, after such notice, does business in the state for such company or association, is liable to the penalty provided in section one hundred and one of chapter forty-nine.

SEC. 94. Any insurance company incorporated by a state or country whose laws impose upon insurance companies chartered by this state any greater tax than is herein provided, shall pay the same tax upon business done by it in this state, in place of the tax above provided; and the insurance commissioner may require the return upon which such tax may be

assessed to be made to him, and the *treasurer of state* (board of state assessors) may assess such tax; and if it is not paid as provided in section ninety-two the insurance commissioner shall suspend the right of said company to do business in this state.

SEC. 95. Every surety company not incorporated in this state, and every company engaged in the business of credit insurance or title insurance shall pay, on or before the first day of May annually, a tax of two per cent upon all premiums received in excess over losses paid during the year on contracts made in the state, and over rebates on premiums allowed to persons guaranteed. Such tax shall be assessed and paid in accordance with the provisions of section ninety-two, and said section and section ninety-three shall be applicable thereto.

—right to do business suspended in certain cases.

Foreign surety companies shall pay tax on premiums. 1885, c. 284, § 14. 1893, c. 161, § 2.

—how assessed and paid.

TAXATION OF SAVINGS BANKS.*

SEC. 96. Every savings bank, (and) institution for savings *and trust and loan association* incorporated under the laws of the state, shall, semi-annually, on the last Saturdays of April and October, make a return, signed and sworn to by its treasurer, of the average amount of its deposits, reserve fund and undivided profits for the six months *preceding* (ending on) each of said days, together with a statement in detail of its assets, loans and investments and its deposits within and without the state, in separate columns, with aggregates so arranged as to clearly show whether the purchase or acquisition of each item in such detailed statement was prior or subsequent to January first, eighteen hundred and ninety-three. All assets, loans or investments made, purchased or acquired from the proceeds of assets, loans or investments held on said January first and thereafter renewed, sold or paid shall be entered in said statement as acquired subsequent to said January first. Said return shall be made to the bank examiner on or before the first Saturdays of May and November and within thirty days thereafter, he shall fix and determine the market values of the investments aforesaid and transmit the same with such values so determined, to the board of state assessors for the assessment required by the following section.

Savings banks and trust and loan associations, shall make semi-annual statement of assets, loans, investments and deposits, within and without the state. 1895, c. 130, § 1. 66 Me., 243. 68 Me., 517, 519.

—returns shall be made to bank examiner, who shall fix market values, and return to state assessors.

SEC. 97. The board of state assessors shall thereupon determine the values of the several franchises of the said banks, (and) institutions *and associations* according to the following rule; from the average amount of deposits, reserve fund and undivided profits so returned by each bank, (or) institution *or association* there shall in each case be deducted an amount equal to the *amount* (value so determined) of United States bonds, the shares of corporation stocks such as are by law of this state free from taxation to the stockholders, and the assessed value of real estate owned by the bank, (or) institution *or association*, and also an amount equal to one-seventh of (the value so determined of) such other assets, loans and investments as by said detailed statement appear to have been acquired prior to January first, eighteen hundred and ninety-three, and also an amount equal to two-sevenths of (the value so determined of) such other assets, loans and investments as by such statement appear to be loans to persons resident or corporations located and doing business in this state, investments in mortgages on real estate in Maine and New Hampshire, securities of this state, public or private, bonds issued or guaranteed by corporations located and doing business in this state, severally made, purchased or acquired since said January first, and also an amount equal to two-sevenths of the cash on hand and cash deposited within the state. Upon the value of each of said franchises so ascertained the board of state assessors shall assess an annual tax of seven-eighths of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of

State assessors shall determine values of the several franchises. 1895, c. 130, § 2. See § 110.

—rule for determining.

—rate of taxation.

* Tax on capital of banks of circulation, c. 47, § 37.

—when tax shall be assessed.

When taxes shall be paid.
1896, c. 130, § 3.
See c. 11, § 120.

Deposits are exempt from municipal taxation; but not land held by bank.
R. S., c. 6, § 66.
Return of bank stock pledged as collateral, shall be made to assessors of municipalities where owners reside.
R. S., c. 6, § 67.

June, and one-half on or before the fifteenth day of December. The board of state assessors shall thereupon certify said assessments to the treasurer of state, who shall forthwith notify the several banks, (and) institutions *and associations* interested.

SEC. 98. All taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December. *One-half of the sum so paid shall be appropriated for schools, in the manner provided for tax on banks of circulation in section one hundred and twenty of chapter eleven, and one-half to the state.*

SEC. 99. All deposits in savings banks in the state are exempt from municipal taxation to the bank or to the depositor, but real estate owned by the bank, not held as collateral security, may be taxed by the town in which the same is located.

SEC. 100. Treasurers of savings banks, on the first day of each April shall return to the assessors of towns, where persons reside who own bank stock which is pledged or transferred to said bank as collateral security for loans, the names of persons pledging or transferring such stock and the amount of the same; and stock so pledged or transferred by persons residing out of the state shall be returned by such treasurers in the same manner to the assessors of the town in which the bank whose stock is so pledged or transferred is located. For the purpose of taxation, bank stock so pledged or transferred shall be deemed the property of the persons so pledging or transferring it.

TAXATION OF LOAN AND BUILDING ASSOCIATIONS.

Required to make semi-annual returns.
1893, c. 274, § 1.
1897, c. 319, § 6.

—when.

—penalty for making false returns.

—taxation of.

Taxes, how assessed.
1893, c. 274, § 2.

Capital dues exempt from taxation.
1893, c. 274, § 3.

SEC. 101. Every loan and building association doing business in this state shall semi-annually on the last secular days of April and October make a return signed and sworn to by its secretary of its monthly capital dues paid in by its shareholders during the six months *preceding* (ending on) each of said days, exclusive of withdrawals, fines, interest and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for wilfully making a false return, the secretary forfeits not less than five hundred, nor more than five thousand dollars. The treasurer of such association shall pay to the treasurer of state a tax on account of such dues, of one-fourth of one per cent a year on the amount so returned.

SEC. 102. One-half of said tax shall be assessed on the amount so returned for the six months ending on the last secular day in April and the other half on the amount so returned for the six months ending on the last secular day in October; and such tax shall be paid semi-annually, within ten days after the first Mondays in June and December.

SEC. 103. All capital dues of such associations are exempt from municipal taxation to the association or to the shareholder, but real estate owned by the association, not held as collateral security, may be taxed by the town in which the same is located.

TAXATION OF FOREIGN BANKING ASSOCIATIONS AND CORPORATIONS.

Foreign banking corporations doing business in this state, required to pay a tax.
1899, c. 123, § 1.
1901, c. 165.

—rate.

SEC. 104. Every banking association or corporation, not incorporated under the laws of this state or of the United States, that maintains a branch or agency in this state for the transaction of a banking business, shall pay to the treasurer of state a tax of three-quarters of one per cent a year on the amount of such business done in this state. One-half of said tax shall be paid on the amount of such business for the six months ending on the last Saturday of April, and the other half on the amount for the six months ending on the last Saturday of October, or for such portion

of such periods as said association or corporation may transact business in this state. The amount of such business done in this state shall be ascertained by first computing the daily average for each month of the period of all the moneys outstanding upon loans and investments and of all other moneys received, used or employed in connection with such business, and by then dividing the aggregate of such monthly averages by the number of months covered by said return; and the quotient resulting shall be deemed the amount of such business. The amount of such tax so ascertained shall be paid to the treasurer of state semi-annually within ten days after the first Mondays in June and December.

—amount of business, how ascertained.

—when payable.

SEC. 105. Such association or corporation and the manager or agent of such branch or agency, shall cause a written report to be made to the bank examiner on or before the last Saturdays of May and November of each year, verified by the oath of such manager or agent, giving the amount of such business transacted in this state under the rule given in section one hundred and four, and stating the amount of state tax which such branch or agency is liable to pay, and setting forth in detail the daily average for each month preceding the last Saturdays of April and October; and also giving such further or additional information as to the business of such foreign banking association or corporation done in this state as may be required by the bank examiner.

Shall report to bank examiner, amount of business transacted, etc.
1899, c. 123, § 2.

SEC. 106. Every such banking association or corporation and its managers, agents and employes, shall cause to be kept at all times in the office where such business is transacted in this state, a full and accurate account of the moneys used or employed in such business and of the deposits therein, and such account together with the books, papers and records relating to the business done in this state, shall be subject to the inspection and examination of the bank examiner, or of any clerk designated by him, during business hours of any day on which business may legally be transacted.

Shall keep account of money used and deposits made.
1899, c. 123, § 3.

SEC. 107. Except as hereinbefore provided, no banking association, unless incorporated under the laws of this state or of the United States, shall maintain any branch or agency in this state for the transaction of banking business. Any officer, agent or employe of such association or corporation doing business in this state contrary to the provisions of the three preceding sections, shall be subject to a penalty of not less than one hundred, nor more than five hundred dollars for each offense, to be recovered by indictment to the use of the state.

Penalty for violation.
1899, c. 123, § 4.

TAXATION OF TRUST AND BANKING COMPANIES.

SEC. 108. Every trust and banking company incorporated under the laws of this state, shall, semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its treasurer, of the average amount of its time interest bearing deposits for the six months *preceding* (ending on) each of said days, together with a statement in detail of the amount of United States bonds, the shares of corporation stocks, such as are by law of this state free from taxation to the stockholders, and the assessed value of real estate owned by said trust and banking company. For wilfully making a false return, the corporation treasurer forfeits not less than five hundred, nor more than five thousand dollars. Said return shall be made to the bank examiner, on or before the first Saturdays of May and November, and within thirty days thereafter, he shall fix and determine the market values of the United States bonds, and the shares of corporation stocks returned as aforesaid, and transmit said returns with such values so determined to the board of state assessors for the assessment required by the following section.

Trust and banking companies shall semi-annually return to state assessors the amount of their time deposits.
1901, c. 286, § 1.

—penalty for making false return.

SEC. 109. The board of state assessors shall thereupon deduct from the average amount of the time interest bearing deposits so returned, an

Assessment of tax.
1901, c. 286, § 2.

amount equal to the value so determined of United States bonds, the shares of corporation stocks, such as are by law of this state free from taxation to stockholders, and the assessed value of real estate owned by said trust and banking company, and upon the balance so found, assess an annual tax of one-half of one per cent; one-half of said tax shall be assessed on or before the fifteenth day of June on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of April, and one-half on or before the fifteenth day of December on the balance of said deposits so ascertained for the six months ending on and including the last Saturday of October. The board of state assessors shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several trust and banking companies interested, and all taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of June and December.

[The commissioner submits the above draft of P.L. 1901, c. 286, and trusts that he has made clear some of the obscure passages in the act as originally passed. He has not undertaken to change or define the term "time interest bearing deposits." He however calls attention to the provision for the deduction of the assessed value of the real estate, which results in an exemption of that amount. Such real estate is taxable under section thirty-two, and its value is to be deducted from the value of the shares under section fourteen, paragraph three, or its assessed value, under section eighteen of chapter forty-six. To again deduct the assessed value is to exempt the amount deducted.]

Perhaps express provision should also be made that all deposits included in the returns required by section 108 should be exempt from municipal taxation to the trust company or to the depositor. See § 99.]

SEC. 110. If any corporation, company or person, fails to make the returns required by sections seventy-five, seventy-seven and eighty-five, the board of state assessors shall make an assessment of state tax upon such corporation, company or person on such valuation, or on such gross receipts thereof, as the case may be, as they think just, with such evidence as they may obtain, and such assessment shall be final. If any corporation, company, (association) or person fails to pay the taxes required or imposed by sections sixty-six, seventy-four, seventy-eight, eighty-four and ninety-seven, the treasurer of state shall forthwith commence an action of debt, in the name of the State, for the recovery of the same with interest (at the rate of ten per cent a year). In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest (at the rate of ten per cent a year) may be recovered by an action of debt, or an action on the case, in the name of the State.

[The commissioner calls attention to the fact that no penalty is imposed for failure to make returns by treasurers of savings banks, secretaries of loan and building associations, or by treasurers of trust and banking companies; nor upon treasurers of savings banks (R. S., c. 6, § 64) and managers of branches of foreign banking companies for wilfully making false returns. As to penalties for failure to make returns upon which the franchise tax imposed by sec. 60 may be assessed, see ch. 46, sec. 21; for failure to make returns under which the taxes imposed upon railroad companies under sections 67 and 72 may be assessed, see ch. 51, sec. 83; for failure to make the returns of insurance companies under which the taxes imposed by sections 88, 92 and 95 may be assessed, see ch. 49, sec. 77.]

TAXATION OF COLLATERAL INHERITANCES.

SEC. III. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a decedent, or any educational, charitable or benevolent institution in this state, shall be liable to a tax of four per cent of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life shall be liable for all

Proceedings,
in case of fail-
ure to make
returns and
pay tax.

R. S., c. 6, § 68.
1901, c. 174, § 5.

—state taxes
may be col-
lected of any
corporation by
action of debt
or case.

See §§ 69, 81.
c. 81, § 15.
66 Me., 491.
68 Me., 517, 519.

Property sub-
ject to collat-
eral inher-
itance tax.

1893, c. 146, § 1.
1896, c. 96, § 1.
1901, c. 225.
86 Me., 495.
88 Me., 587.

such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.

SEC. 112. Whenever any person shall bequeath or devise any property to or for the use of the father, mother, husband, wife, lineal descendant, an adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, other than an educational, charitable or benevolent institution in this state, the value of the prior estate shall, within three months after the appointment of the executor be appraised in the manner hereinafter provided, and deducted, together with the sum of five hundred dollars, from the appraised value of such property, and said tax on the remainder shall be payable within one year from the death of said testator, or within such further time as the judge of probate may allow, and, together with any interest that may accrue on the same, be and remain a lien on said property until paid to the state.

Whenever remainder of any property is bequeathed to a collateral heir, or stranger to the blood, it shall be taxed.
1893, c. 146, § 2.
1895, c. 96, § 3.

--shall be lien on property until paid.

SEC. 113. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed a reasonable compensation for their services, such excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall determine the amount of such reasonable compensation.

Excess of reasonable compensation to executors for services when residuary legatees, shall be taxed.
1893, c. 146, § 3.

SEC. 114. All taxes imposed by section one hundred and eleven shall be payable to the treasurer of state by the executors, administrators, or trustees within thirty days from the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the rate of nine per cent shall be charged them and collected from the time said tax became due.

When taxes shall be paid.
1893, c. 146, § 4.
1895, c. 96, § 4.

SEC. 115. After failure to pay such tax, as provided in the preceding section, such an administrator, executor or trustee is liable to the state on his administration bond for such tax and interest, and an action shall lie thereon without the authority of the judge of probate; or an action of debt may be maintained in the name of the state against any such administrator, executor or trustee, or any such grantee, for such tax and interest. But if such administrator, executor or trustee, after being duly cited therefor, refuses or neglects to return his inventory or to settle an account, by reason whereof the judge of probate cannot determine the amount of such tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

Failure to pay tax, renders administrator liable.
1895, c. 96, § 9.

--an action of debt, may be maintained for tax.

SEC. 116. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon, and interest chargeable under section one hundred and fourteen, from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

Property shall not be delivered to legatee, until tax is paid.
1893, c. 146, § 5.
1895, c. 96, § 5.

SEC. 117. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, or trustee, in the same manner as the payment of the legacy itself could be enforced.

All taxes payable upon real estate, shall remain a charge thereon, until paid.
1893, c. 146, § 6.

SEC. 118. If any such legacy be given in money to any person for a limited period, such administrator, executor, or trustee shall retain the tax on the whole amount; but if it be not in money, he shall make an application to the judge of probate having jurisdiction of his accounts to make an apportionment, if the case requires it, of the sum to be paid into

When legacy is in money for a limited period, executor shall retain tax on whole amount, otherwise

Judge of probate shall make an apportionment. 1893, c. 146, § 7. Sale of real estate to pay tax. 1893, c. 146, § 8. See c. 71, § 1.

No final settlement of accounts shall be allowed, until all taxes have been paid. 1893, c. 146, § 16. 1895, c. 96, § 8.

Inventory or copy thereof of any estate subject to tax, shall be furnished state assessors. 1893, c. 146, § 9.

Whenever any real estate passes to another person and subject to tax, state assessors shall be informed. 1893, c. 146, § 10.

Whenever any property shall be refunded by legatee, tax shall be paid back. 1893, c. 146, § 11.

How value of property shall be fixed. 1893, c. 146, § 12. 1895, c. 96, § 6. 86 Me., 507.

—fees for appraisal, how paid.

Court of probate shall have jurisdiction to determine all questions relating to tax. 1893, c. 146, § 13. 1895, c. 124. 86 Me., 507.

—notice and hearing.

his hands by such legatee on account of said tax and for such further order as the case may require.

SEC. 119. All administrators, executors, and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

SEC. 120. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes, imposed by the provisions of section one hundred and eleven, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

SEC. 121. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section one hundred and eleven, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the board of state assessors within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator, or trustee, and allowed in his account.

SEC. 122. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator, or trustee of the decedent shall inform the board of state assessors thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month after it does become so known to him.

SEC. 123. Whenever for any reason the devisee, legatee, or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator, or trustee.

SEC. 124. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the board of state assessors and all persons interested in the succession to said property, or the board of state assessors or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator, or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.

SEC. 125. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance under this chapter, subject to appeal as in other cases, and the county attorney of the county where the hearing is had, shall represent the interests of the state in any such proceedings. The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice

to the executor, administrator or trustee. Appeals in behalf of the estate shall be taken in the name of the executor, administrator or trustee and service upon the county attorney of the county where the hearing is had shall be sufficient. Where appeals are taken by the state, service shall be made upon the executor, administrator or trustee.

—appeals.

SEC. 126. The fees of judges or registers of probate for the duties required of them by the fifteen preceding sections shall be, for each order, appointment, decree, judgment, or approval of appraisal or report required hereunder, fifty cents, and for copies of records, the fees that are now allowed by law for the same. And the administrators, executors, trustees, or other persons paying said tax shall be entitled to deduct the amount of all such fees paid to the judge or register of probate from the amount of said tax to be paid to the treasurer of state.

Fees of judges and registers of probate. 1893, c. 146, § 15.

SEC. 127. In the foregoing sections relating to collateral inheritances the word 'person' shall be construed to include bodies corporate as well as natural persons; the word 'property' shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

How words shall be construed. 1893, c. 146, § 17. See c. 1, § 6, ¶ x, xiii.

ASSESSMENT OF TAXES ON LANDS IN PLACES NOT INCORPORATED.

SEC. 128. Lands not exempt, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state and county taxes as herein provided for ordering the state and county taxes upon property liable to be assessed in towns. The board of state assessors shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership and report the same to each successive legislature.

Lands in places not incorporated, may be taxed by the state. R. S., c. 6, § 69. 1895, c. 66. —lists shall be made by state assessors.

SEC. 129. Such lands may be assessed by the county commissioners according to the last state valuation for a due proportion of county taxes. Lists of such taxes shall immediately be certified and transmitted by the county treasurer to the treasurer of state. In the list, each such township and tract shall be sufficiently described, with the date and amount of assessment on each. The treasurer of state shall, in his books, credit the county treasurer for the amount of each such assessment; and when paid to him, shall certify to the county treasurer the amount of tax and interest so paid on the first Monday of each January.

Lands in places not incorporated, subject to county taxes. R. S., c. 6, § 70. 1885, c. 363. 86 Me., 515.

SEC. 130. When the legislature assesses such state tax, the treasurer of state shall, within three months thereafter, cause the lists of such assessments, with the lists of any county tax so certified to him, both for the current year, to be advertised for three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the land lies, and shall cause like advertisement of the lists of such state and county taxes for the following year to be made within three months after one year from such assessment. Said lands are held to the State for payment of such state and county taxes, with interest thereon at the rate of twenty per cent, to commence upon the taxes for the year in which such assessment is made at the expiration of one year and upon the taxes for the following year upon the expiration of two years from the date of such assessment.

Lists of assessments shall be certified and advertised annually. R. S., c. 6, § 71. 86 Me., 515. 95 Me., 418.

—such lands are held for the payment of taxes.

SEC. 131. Owners of the lands so assessed and advertised, may redeem them, by paying to the treasurer of state the taxes with interest thereon, within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and shall receive a certificate from the treasurer of state, discharging the tax upon the number of acres, or interest, upon which such payment is made. Each part or interest of every such township or tract, upon which the state or county taxes so advertised are not paid with interest within the time limited in this section for such redemption, shall be wholly for-

Lands shall be forfeited in one year, if taxes are not paid. R. S., c. 6, § 72. 1895, c. 65, § 9. See §§ 290, 298.

feited to the State, and vest therein free of any claims by any former owner. (But this section and the five following sections do not apply to taxes upon organized plantations taxed by the state as wild lands.) (a)

Treasurer of state shall sell forfeited lands.
R. S., c. 6, § 73.
See § 279.
—notice.
60 Me., 270.
68 Me., 317.
86 Me., 515.
95 Me., 418.

SEC. 132. Lands thus forfeited shall, annually in September, be sold by the treasurer of state at public auction to the highest bidder; but never at a price less than the full amount due thereon for such unpaid state and county taxes, interest, and cost of advertising. Notice of the sale shall be given by publishing a list of the lands to be sold with the amount of such unpaid taxes, interest, and costs on each parcel, and the time and place of sale, in the state paper, and in some newspaper, if any, printed in the county in which the lands lie, three weeks successively, within three months before the time of sale.

Surplus shall be paid to owners.
R. S., c. 6, § 74.
95 Me., 418.

SEC. 133. If any such tract is sold for more than the amount due, the surplus shall be held by the State to be paid to the owner, whose right has been so forfeited, upon proof of ownership produced to the governor and council.

Owner may pay tax before sale, or he may redeem from the purchaser within one year.
R. S., c. 6, § 75.
See § 279.
77 Me., 83.
95 Me., 418.

SEC. 134. Any owner may redeem his interest in such lands, by paying to the treasurer of state his part of the sums due at any time before sale; or after sale, by paying or tendering to the purchaser, within a year, his proportion of what the purchaser paid therefor at the sale, with interest at the rate of twenty per cent a year from the time of sale, and one dollar for a release; and the purchaser, on reasonable demand, shall execute such release; and if he refuses or neglects, a bill in equity may be maintained to compel him, with costs and any damages occasioned by such refusal or neglect. Or such owner may redeem his interest by paying as aforesaid to the treasurer of state, who, on payment of fifty cents, shall give a certificate thereof; which certificate, recorded in the registry of deeds in the county where the lands lie, shall be a release of such interest, and the title thereto shall revert and be held as if no such sale had been made. The governor and council may draw their warrant on the treasurer for any money so paid to him, in favor of the purchaser for whom it was paid, or his legal representatives.

Copy of record of treasurer's doings, is made evidence.
R. S., c. 6, § 76.
—costs.

SEC. 135. The printer's bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be charged with its proportion thereof. All amounts of county taxes and interest so received by the treasurer of state, shall be credited by him to the counties to which they belong, and paid to the treasurers thereof. The treasurer of state shall record his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the State in the land sold. (b)

—county taxes shall be paid over to county treasurer.

Owner may pay taxes to county treasurer.
R. S., c. 6, § 77.

SEC. 136. Any owner of lands so assessed by the county commissioners for county taxes, may redeem them by paying to the county treasurer the amount due thereon for such taxes, interest and charges, and depositing with the treasurer of state the county treasurer's certificate of such payment, at any time before the sale.

TAXES ON TIMBER AND GRASS ON RESERVED LANDS.

Timber and grass on reserved lands, held for payment of taxes.
1897, c. 316, § 1.

SEC. 137. The timber and grass on the reserved lands in this state shall be held to the state for the payment of such state and county taxes as may be lawfully assessed against them after April twenty-six, eighteen hundred ninety-seven, with interest thereon at the rate of twenty per cent a year, to commence upon the taxes for the year in which such assessment is made, at the expiration of one year, and upon the taxes for the

(a) 26 Me., 219; 36 Me., 336; 43 Me., 312; 46 Me., 518; 95 Me., 418.

(b) 68 Me., 317; 86 Me., 515; 95 Me., 418.

following year, at the expiration of two years from the date of such assessment. —interest.

SEC. 138. Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the treasurer of state a certificate, discharging the tax upon the interest upon which such payment is made.

Owner may pay his proportion of tax, and how discharged. 1897, c. 316, § 2.

SEC. 139. Each fractional part, or interest represented by acreage, in all such reserved lands, upon which the state and county taxes and interest are not paid at the time of the annual land sale in September, shall be forfeited to the state, the same as in the case of lands sold for taxes; but any owner may redeem his interest in such reserved lands by tendering to the treasurer of state, within one year after the date of the land sale at which said interest was forfeited, his proportional part of all the sums due on the reserved lands in any township, together with interest at twenty per cent a year from date of land sale, and one dollar for release.

Each interest by acreage shall be forfeited at annual September sale, if tax is not paid. 1897, c. 316, § 3. —any owner may redeem interest, by payment in one year, of his part of the sums due.

SEC. 140. If any fractional part or interest represented by acreage in such reserved lands shall not be redeemed as provided in the preceding section, at the expiration of one year from the date of the land sale at which such interest was forfeited, then it shall be and remain wholly forfeited to the state, and shall vest in the state free from all claims by any former owner.

If land is not redeemed in one year, it shall remain forfeited to the state. 1897, c. 316, § 4.

SEC. 141. All timber and grass forfeited under the provisions of the preceding section, shall be held in trust by the state for the benefit of the townships in which such reserved lands lie, and shall be under the control of the state land agent, as provided in the case of reserved lands in organized plantations.

Timber and grass forfeited, shall be held for the benefit of the townships. 1897, c. 316, § 5.

SEC. 142. The state land agent shall cause a division to be made, if found necessary from time to time, of the reserved lands or public lots which have been partially forfeited, and set off and hold the forfeited portions for the benefits of townships in which they lie, as provided in the preceding section.

Land agent shall make division of lots partially forfeited. 1897, c. 316, § 6.

SEC. 143. After such timber and grass shall be wholly forfeited to the state, the treasurer of state shall charge all taxes due from such interests as are forfeited, to the several townships in which they lie, to be deducted from such moneys as may be payable to said townships in the future, from the sale of stumpage by the land agent.

Taxes due from interests forfeited, shall be deducted from money payable to the township, from stumpage. 1897, c. 316, § 7.

ASSESSMENT OF TAXES FOR BUILDING AND REPAIR OF ROADS IN UNINCORPORATED PLACES.

SEC. 144. When a road is laid over lands under section forty-two, of chapter eighteen, the county commissioners shall at their first regular session thereafter assess thereon and on adjoining townships benefited thereby, such an amount as they judge necessary for making, opening and paying expenses attending it; and such assessment shall create a lien thereon for the payment thereof; and they may make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and may assess upon each a sum proportional to the value thereof and the benefits likely to result to the same by the establishment of the road; when such assessment would be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such land. Any person aggrieved by an assessment may appeal to the supreme judicial court at the term thereof first held after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the tract or township, and what part, if any, by the county, and there shall be no appeal from such decision. They shall, at

Assessment on lands for opening roads in unincorporated places. R. S., c. 6, § 78.

—lien created. See c. 18, §§ 42—46.

—when assessment oppressive, proceedings.

—appeal to S. J. Court.

—proceedings.

—agent to be appointed to superintend building of roads.

the same time, fix the time for making and opening such road, not exceeding two years from the date of the assessment, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bond to the treasurer of the county, with sureties approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment. (a)

Owners may discharge their assessments by building roads. R. S., c. 6, § 79.

SEC. 145. If the owners make and open such road to the acceptance of the commissioners, after an actual examination by one or more of their board, within said time, the assessment shall thereby be discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to make and open it.

Commissioners annually to inspect county roads in unincorporated places. R. S., c. 6, § 80.

SEC. 146. Said county commissioners, in September, annually, by one or more of their board, shall make an inspection of all county roads and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties, and shall thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, and assess such amount thereon; and they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and shall assess upon each a sum proportionate to the value thereof; and cause so much thereof as they deem necessary for the purpose aforesaid, to be expended on said roads within one year thereafter, which assessment shall create a lien thereon for the payment thereof; when such assessment would be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such lands. They shall make such assessment by the first day of each January, and at the same time appoint an agent or agents, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section one hundred and forty-four; and they shall publish a list of the townships and tracts of land so assessed, with the sums so assessed on each, and the roads on which it is to be expended, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

—to make estimate of repairs. 63 Me., 568.

—to cause expenditures within one year. 87 Me., 503.

—when burdensome, part assessed on county.

—an agent to be appointed to superintend the repair of roads.

—lists to be published.

Land owners may discharge their assessment by repairing road. R. S., c. 6, § 81.

SEC. 147. If by the fifteenth of June following, the owners of such lands repair such roads to the acceptance of the commissioners, after an actual examination by one or more of their board, the assessment shall be thereby discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to repair such roads.

Proceedings if owner fails to discharge his assessments. R. S., c. 6, § 82. 1887, c. 80. See § 298. 27 Me., 294. 30 Me., 352. 33 Me., 458. 69 Me., 349. 74 Me., 55.

SEC. 148. If any owner fails to pay the sum so assessed on his land, for the expenses of making and opening such new roads, within two months from the time fixed therefor as provided in section one hundred and forty-five or fails within two months after the fifteenth day of each June, to pay his assessment for repairing roads, as provided in the two preceding sections, the county treasurer shall proceed to sell the lands so assessed, by advertising the lists of unpaid taxes, with the date of assessment and the time and place of sale, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be at least thirty days before the time of sale. No bid shall be received at such sale for less than the amount due for the tax, costs and interest at twenty per cent a year from the time prescribed for the payment of said tax; and the treasurer shall sell so much of said land as is necessary to pay the unpaid tax, costs and interest as aforesaid, and

(a) 17 Me., 198; 27 Me., 294; 29 Me., 201; 30 Me., 352; 33 Me., 458; 46 Me., 346; 72 Me., 248; 80 Me., 285; 83 Me., 517, 521.

give a deed thereof to the purchaser, if any; and if no one becomes a purchaser at such sale it shall be forfeited to the county; and such owner or part owner or tenant in common, may redeem his interest therein at any time within two years from the sale or forfeiture, by paying to the purchaser or the county the sum for which it was sold or forfeited, with interest at twenty per cent a year, and any sums subsequently paid for state and county taxes thereon. Any owner of lands so sold, shall receive his share in any overplus of the proceeds of such sale, on exhibiting to the treasurer satisfactory evidence of his title. In addition to the foregoing method now provided in this section for the collection of highway taxes assessed for the purposes named therein, the county commissioners of any county may, in writing, at any time subsequent to that when the lands so assessed might be sold for non-payment of the taxes assessed thereon, direct the treasurer of such county to commence an action of debt in the name of the inhabitants of said county, against the party liable to pay such taxes. But no such defendant shall be liable for any costs of suit in such action unless it appears by the declaration and proof, that payment of said tax had been duly demanded by said treasurer before the suit was commenced.

SEC. 149. In any trial at law or in equity involving the validity of any sale or forfeiture of such lands, as provided in the preceding section, it shall be prima facie proof of title for the party claiming under it, to produce in evidence the county treasurer's deed, duly executed and recorded, the assessments signed by the county commissioners and certified by them or their clerk to the county treasurer, and to prove that the county treasurer complied with the requirements of law in advertising and selling. *But the purchaser or the county shall have a lien on the land sold or forfeited for the taxes, costs and interest, and any subsequent taxes legally assessed thereon and paid by either, or those claiming under them; and such sums shall be paid or tendered, before any person shall commence, maintain or defend any suit at law or in equity, involving the title to such lands under such sale or forfeiture, notwithstanding any irregularities or omissions in such sale or forfeiture.*

SEC. 150. County commissioners, in case of sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties, may cause them to be repaired forthwith, or as soon as they deem necessary, and may appoint an agent or agents not members of their own board, to superintend the expenditure therefor, who shall give bond as required in section one hundred and forty-four, if required, the whole expense whereof shall be added to their next assessment on said lands for repairs, authorized by section one hundred and forty-six, which assessment shall create a lien upon said lands for the whole amount thereof as effectually as is now provided in relation to repairs on such county roads. That portion of said assessment which is for repairs of sudden injuries as aforesaid, shall be set down, in the assessment, in distinct items in a separate column, and shall not be discharged, under section one hundred and forty-seven, but shall be enforced as is provided in section one hundred and forty-eight.

SEC. 151. Purchasers of land sold for non-payment of state and county taxes, and assessments for opening, making, and repairing roads, have no claim against the State or county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings, or failure to comply with the law under which the sales were made. Deeds given pursuant to sales made for non-payment of state and county taxes, vest in the grantee the title of the State, or of the county, to the lands sold, subject to the conditions of sale, and no more.

SEC. 152. Any person having a legal interest in a tract so advertised, sold or forfeited, may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim thereon. The rate

Prima facie proof of title by purchase at such sale.
R. S., c. 6, § 83.
27 Me., 293.
See § 289.

—lien on land sold, for taxes, costs and interest.
See
90 Me., 102, 107.

County commissioners may repair county roads and bridges in unincorporated places in case of sudden injury.
—agent to give bond.
R. S., c. 6, § 84.

—assessment for repairs, how made.

—assessments to be itemized.

Purchasers acquire state's title only, and have no claim on the state.
R. S., c. 6, § 85.
34 Me., 269.
See §§ 226, 232, 239.

Part owner may redeem his share.
R. S., c. 6, § 86.

of interest upon unpaid state and county taxes, and taxes assessed by county commissioners for opening, making, and repairing roads, shall be twenty per cent, commencing at the expiration of one year from the date of the assessments, except when otherwise provided.

STATE TAX SALES.

Limitation of action to recover wild land sold and deeded for non-payment of taxes.
1895, c. 162, § 1.

SEC. 153. When the state has taxed wild land, and the treasurer of state has deeded it, or part of it, for non-payment of tax, by deed purporting to convey the interest of the state by forfeiture for such non-payment and his records shows that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for the twenty years subsequent to such deed; and when a person claims under a recorded deed describing wild land taxed by the state, and the state treasurer's record shows that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for twenty years subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous and adverse possession thereof as comports with the ordinary management of wild lands in this state, and it further appears that during such period, no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by a former owner, or those claiming under him, to recover such land, or to avoid such deed, unless commenced within said twenty years, *or before January one, nineteen hundred*. Such payment shall give such grantee or person claiming as aforesaid, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

Action may be commenced within ten years, if former owner has been under disability.
1895, c. 162, § 2.

—removal of same.

SEC. 154. If any such former owner, or person claiming under him, during said period of twenty years, or any portion thereof, is a minor, *married woman*, insane, imprisoned or absent from the United States he may, if otherwise entitled, bring such action at any time within ten years after such disability is removed, notwithstanding said period of twenty years has expired. And if such person dies during the continuance of the disability, and no determination or judgment has been had on his title or right of action, such action may be brought by his heirs, or other person claiming under him, at any time within ten years after his death, notwithstanding the twenty years have elapsed.

Before trial, party claiming to recover land, shall deposit amount of taxes and charges paid by other party.
See 90 Me., 102.
1895, c. 162, § 3.

SEC. 155. *Before trial of an action involving the validity of a tax sale made by the state treasurer, the party claiming under such sale may file in court, treasurer's certificates showing the amount paid by him at such sale and afterwards, for state and county taxes and charges, whereupon the other party shall pay to the clerk the amount thereof with interest from each time of payment to the time of deposit, to be finally paid out by order of court to the party equitably entitled thereto; on motion the court shall determine the amount to be deposited, and when; and on failure to deposit as ordered, the court shall render judgment by default against the party so failing.*

§§ 153-155 not applicable to certain cases.
1895, c. 162, § 4.

SEC. 156. The three preceding sections shall not apply to actions between co-tenants, nor to actions pending in court on April twenty-seven, eighteen hundred ninety-five, nor to those commenced before January one, nineteen hundred.

ASSESSMENT OF TAXES IN INCORPORATED PLACES.

SEC. 157. When a state tax is imposed and required to be assessed by the proper officers of towns, the treasurer of state shall send such warrants, as he is, from time to time, ordered to issue for the assessment thereof, to the sheriffs, who shall transmit them to the assessors of the towns in their counties, according to the directions thereof.

Treasurer of state to send warrants to sheriffs for assessment on towns of state tax.
R. S., c. 6, § 87.

SEC. 158. In order to assess a county tax, county commissioners, at their regular session next before the first day of each January in which the legislature meets, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for one year from said day, including the building and repairing of jails, court houses, and appurtenances, with the debts owed by their counties, and like estimates for the succeeding year, and the county tax for both said years shall be granted by the legislature separately at the same session.

County commissioners to make annual estimates for county taxes.
R. S., c. 6, § 88.

SEC. 159. Said estimates shall be recorded by their clerk in a book; and a copy thereof shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit it to the office of the secretary of state, on or before the first day of each January in which the legislature meets, to be by him laid before the legislature.

Estimates to be recorded and transmitted to secretary of state.
R. S., c. 6, § 89.
See c. 8, § 14.

SEC. 160. When a county tax is authorized, the county commissioners shall in March, in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation; they may add such sum above the sum so authorized, not exceeding two per cent of said sum, as a fractional division renders convenient, and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

County commissioners to apportion sums to be assessed, and to issue warrants to assessors.
R. S., c. 6, § 90.
1895, c. 131.

SEC. 161. No assessment of a tax by a town or parish is legal, unless the sum assessed is raised by vote of the voters, at a meeting legally called and notified. (a)

Not legal, unless raised at legal meeting.
R. S., c. 6, § 91.

SEC. 162. Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. (b)

Assessors to give notice to bring in lists of taxable property.
R. S., c. 6, § 92.

SEC. 163. If any person after such notice does not bring in such list, the assessors shall ascertain otherwise as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment he is liable to be taxed, and he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. (c)

If no lists are brought in, no claim for abatement.
R. S., c. 6, § 93.

SEC. 164. The assessors or either of them may require the person presenting such list to make oath to its truth, which oath either of them may administer, and either of them may require him to answer all proper inquiries in writing as to the nature, situation and value of his property liable to be taxed in the state, and a refusal or neglect to answer such inquiries and subscribe the same, bars an appeal to the county commis-

Persons may be required to swear to lists.
R. S., c. 6, § 94.

—refusal bars appeal.

(a) See § 283; 68 Me., 357; 86 Me., 533.

(b) 3 Me., 300; 57 Me., 278; 66 Me., 387; 68 Me., 352, 356; 76 Me., 461; 85 Me., 330; 90 Me., 491.

(c) 37 Me., 562; 53 Me., 507; 57 Me., 280; 66 Me., 176, 387; 68 Me., 353, 356; 76 Me., 461, 467; 81 Me., 310; 90 Me., 490.

sioners, but such lists and answers shall not be conclusive upon the assessors. (a)

Abatements
may be made
within two
years.
R. S., c. 6, § 95.

SEC. 165. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. They shall keep in suitable book form, a record of such abatements, with the reasons for each, and report the same to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March. (b)

Assessors
shall give
notice of de-
cision.
1895, c. 122, § 6.
Appeal to
county com-
missioners.
R. S., c. 6, § 96.

SEC. 166. They shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within ten days after they take final action thereon.

—proceedings
thereon.

SEC. 167. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be re-imbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow the costs to the town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for collection thereof against him. (c)

Appeals may
be taken from
decision of as-
sessors, to S.
J. court.
1895, c. 122, § 1.

SEC. 168. Any person entitled to make a complaint to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the supreme judicial court for the county in which the city or town, in which the property of such person is assessed, is situated.

When appeal
shall be en-
tered and de-
termined.
1895, c. 122, § 2.

SEC. 169. Such appeal shall be entered at the term first occurring not less than thirty days after the assessors shall have given to the appellant, notice in writing of their decision upon his application for such abatement, and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

If appellant
has complied
with the law,
may be grant-
ed abatement.
1895, c. 122, § 3.

SEC. 170. If upon such trial it appears that the appellant has complied with all provisions of law he may be granted such abatement as said court may deem reasonable, under the same circumstances as an abatement may be granted by the county commissioners. If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue. The lien created by statute on real estate to secure the payment of taxes shall be continued for thirty days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section forty-two, chapter seventy-six, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered, and execution shall issue, for the amount of taxes due on each several parcel. Any non-resident against whom a tax has been assessed shall not be debarred of his right to make application to the assessors for an abatement of his taxes, nor to appeal from their decision according to the provisions of section one hundred and sixty-eight, by his failure to bring

—if abatement
is not granted,
judgment
shall be ren-
dered in favor
of town.

—lien shall
continue for
thirty days,
and how en-
forced.

—several
claims may be
embraced in
one appeal.

—non-resident
shall not be
barred of
right, on ac-
count of fail-
ure to bring
in list.

(a) 53 Me., 507; 57 Me., 278; 66 Me., 176; 67 Me., 436; 76 Me., 467.

(b) 19 Me., 330; 33 Me., 446; 57 Me., 280; 67 Me., 435; 76 Me., 467; 77 Me., 410.

(c) 33 Me., 446; 57 Me., 280; 66 Me., 225; 67 Me., 435; 76 Me., 467; 77 Me., 410.

in a list of his estate to the assessors, but in such case, no costs shall be allowed to the appellant. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.

SEC. 171. Such appeal shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the supreme judicial court in the trial of cases without a jury.

SEC. 172. The court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

SEC. 173. The assessors shall assess upon the polls and estates in their town all town taxes and their due proportion of any state or county tax, according to the rules in the latest act for raising a state tax, and in this chapter; make perfect lists thereof under their hands; and commit the same to the constable or collector of their town, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form hereinafter prescribed. (a)

SEC. 174. They may add their proportion of the state and county tax to any of their other taxes, and make one warrant and their certificates accordingly. (b)

SEC. 175. They may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding five per cent thereof, as a fractional division renders convenient, and certify that fact to their town treasurer. (c)

SEC. 176. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office. (d)

SEC. 177. When they have assessed any county tax and committed it to the officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer. When they have so assessed and committed a state tax, they shall return a like certificate to the treasurer of state; and if this is not done, and any part of such tax remains unpaid for sixty days after the time fixed for its payment, the treasurer of state shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

SEC. 178. If any town does not choose assessors, or if so many of them refuse to accept, that there are not such a number as the town voted

—if taxes have been paid, for which applicant is taxed, judgment shall be rendered against city or town.

When appeal shall be tried. 1895, c. 122, § 4.

—exceptions may be taken by either party.

Commissioner may be appointed to hear parties. 1895, c. 122, § 5. —fees.

Assessments, how made.

—lists, to whom committed. R. S., c. 6, § 97.

State and county taxes to be added. R. S., c. 6, § 98.

Overlay not to exceed five per cent. R. S., c. 6, § 99.

Record of assessment and invoice, to be deposited in assessors' office. R. S., c. 6, § 100.

Certificate to be sent to county treasurer. R. S., c. 6, § 101. See § 298. —and to treasurer of state. —who shall issue warrant.

Selectmen to be assessors in certain

(a) 4 Me., 75; 51 Me., 599; 52 Me., 589; 58 Me., 417, 532; 64 Me., 190; 71 Me., 182; 82 Me., 194; 87 Me., 121; 93 Me., 178; 94 Me., 356.

(b) 71 Me., 183; 93 Me., 178.

(c) See §§ 38, 298. 83 Me., 533; 93 Me., 178.

(d) 58 Me., 529; 71 Me., 183; 87 Me., 122; 93 Me., 178; 94 Me., 356.

events.
R. S., c. 6, § 102.

—compensation.

Penalty for neglect to choose.
R. S., c. 6, § 103.

When no assessors, county commissioners may appoint.
R. S., c. 6, § 104.

—proceedings thereon.

Such assessors to obey warrants.
R. S., c. 6, § 105.

Penalty for neglect to make assessments of state tax.
R. S., c. 6, § 106.

Penalty for neglect to assess county tax.
R. S., c. 6, § 107.

Assessors may be arrested.
R. S., c. 6, § 108.

—other assessors may be appointed.

Towns neglecting for five months to assess, treasurer to issue warrant to sheriff to collect.
R. S., c. 6, § 109.

For like neglect, county treasurer to issue warrant.
R. S., c. 6, § 110.

to have, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessor shall be paid for his services one dollar and fifty cents for every day necessarily employed in the service of the town. (a)

SEC. 179. Any town neglecting to choose selectmen or assessors, forfeits to the State not exceeding three hundred, nor less than one hundred dollars, as the supreme judicial court orders.

SEC. 180. In such case, and when the selectmen and assessors chosen by a town do not accept the trust, the county commissioners may appoint three or more suitable persons in the county, to be assessors of taxes, and such assessors, being duly sworn, shall assess upon the polls and estates in the town their due proportion of state and county taxes and said penalty, and not exceeding one dollar and fifty cents a day each, for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by said commissioners out of the state treasury.

SEC. 181. All assessors, chosen or appointed as above provided, shall observe all warrants, received by them while in office, from the treasurer of state, or the county commissioners of their county.

SEC. 182. If assessors of a town refuse or neglect to assess any state tax apportioned on it, and required by the state treasurer's warrant to be assessed by them, they forfeit to the State the full sum mentioned in such warrant; and such treasurer shall issue his warrant to the sheriff of the county to levy said sum by distress and sale of their real and personal estate.

SEC. 183. If such assessors neglect to assess the county tax required in the warrant of the county commissioners to be assessed by them, they forfeit that sum to the county; and it shall be levied by sale of their real and personal estate, by virtue of a warrant issued by the county treasurer to the sheriff of the county for that purpose.

SEC. 184. If the sheriff cannot find property of said assessors to satisfy the sum due on either of said warrants, he may arrest and imprison them, until they pay the same; and the county commissioners shall forthwith appoint other proper persons to be assessors of such state and county taxes, who shall be sworn, and perform the same duties, and be liable to the same penalties, as the former assessors.

SEC. 185. If the inhabitants of a town of which a state tax is required, neglect for five months, after having received the state treasurer's warrant for assessing it, to choose assessors to assess it, and cause the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate, according to law, of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the treasurer of state, and return the warrant unsatisfied.

SEC. 186. If the inhabitants of a town of which a county tax is required, neglect to choose and keep in office assessors to assess it, as the law requires, the county treasurer, for the time being, after five months from the time when they received the county commissioners' warrant for assessing it, shall issue his warrant to the sheriff, requiring him to

(a) 51 Me., 600; 55 Me., 503; 61 Me., 546; 75 Me., 298; 76 Me., 416; 78 Me., 569; 87 Me., 221.

levy and collect the sum mentioned therein; and he shall execute it, observing the regulations and subject to the condition provided in the preceding section.

SEC. 187. If the voters of a town, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them, and to certify it as the law directs; and if the estates of such assessors are insufficient to pay such taxes as are already provided, the treasurer of state, or of the county, as the case may be, for the time being, shall issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and eighty-five.

SEC. 188. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be sworn, forfeits to the town fifteen dollars, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a town meeting to fill the vacancy.

ASSESSMENT OF TAXES IN PLANTATIONS.

SEC. 189. All plantations required to pay any part of the public taxes, are vested with the same power as towns, so far as relates to the choice of clerk, assessors and collectors of taxes; and any person, chosen assessor therein, and refusing to accept, or to take the legal oath, after due notice, is liable to the same penalty, to be recovered in the manner mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

SEC. 190. If any such plantation neglects to choose a clerk, assessors, and collector of taxes, or if the assessors chosen neglect their duty, it shall be subject to the same penalties and proceeded against in the same manner as towns deficient in the same respect.

SEC. 191. The clerk, assessors, and collectors, shall be sworn as similar officers chosen by a town, and shall receive the same compensation, unless otherwise agreed.

SEC. 192. When a state or county tax is laid on a place not incorporated or organized, the treasurer of state or county commissioners of that county may cause the same to be organized as provided in chapter three, sections one hundred and eleven and one hundred and twelve, for the organization of plantations ascertained to contain two hundred and fifty inhabitants. If the inhabitant to whom the warrant is directed, fails to perform the duties required of him, he forfeits the sums due for state and county taxes, to be recovered by the treasurer to whom the tax is payable.

* SEC. 193. The assessors shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation, and proceed to assess taxes and cause the same to be collected as required by law.

SEC. 194. All laws applicable to organized plantations apply to plantations organized under section one hundred and ninety-two.

SEC. 195. Plantation officers neglecting to be sworn when notified, are liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

COLLECTION OF TAXES IN INCORPORATED PLACES.

SEC. 196. Towns, at their annual meetings, may determine when the lists named in section one hundred and seventy-three shall be committed, and when their taxes shall be payable, and that interest shall be collected thereafter. (a)

(a) 71 Me., 182; 77 Me., 431; 82 Me., 194.

Warrants to be issued to collect of inhabitants, if not collected of assessors.
R. S., c. 6, § 111.
1891, c. 136, § 4.
See § 271.

Penalty on assessors for refusing to be sworn.
—vacancy, how filled.
R. S., c. 6, § 112.
See § 195.
c. 3, § 24.

Plantations taxed, invested with power of towns for such purpose.
R. S., c. 6, § 113.
See § 212.
c. 3, §§ 118, 119.
65 Me., 346.

And subject to same penalties.
R. S., c. 6, § 114.
See § 254.

Officers to be sworn.
R. S., c. 6, § 115.
See c. 3, §§ 17, 117.

When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation.
R. S., c. 6, § 116.

Assessors to make list of polls etc.
R. S., c. 6, § 117.

Laws applicable.
R. S., c. 6, § 118.
Neglect to be sworn.
R. S., c. 6, § 119.
See § 188.
c. 3, §§ 24, 117.

Towns may fix time for payment, and require interest.
R. S., c. 6, § 120.

Rate.
R. S., c. 6, § 121.
77 Me., 431.
82 Me., 194.

How state
taxes shall be
collected.
1891, c. 136, § 1.

Warrants to
town treas-
urers shall
be issued on
or before first
day of Sep-
tember an-
nually.
1891, c. 136, § 6.

Warrants
shall be is-
sued to sheriff
to collect tax-
es of delin-
quent towns.
1891, c. 136, § 7.

See §§ 236, 243.

How county
taxes, shall
be collected.
1891, c. 136, § 2.

Warrants
shall be is-
sued by coun-
ty treasurer,
for collection
of county
taxes.
1891, c. 136, § 8.

—if tax is not
paid within
forty days,
warrants shall
be issued to
sheriff to col-
lect it.

Form of war-
rant for col-
lection of
state taxes.
R. S., c. 6, § 122.
1891, c. 136, § 5.
3 Me., 301.
4 Me., 75.
20 Me., 202.
40 Me., 528.
41 Me., 538.
55 Me., 503.
57 Me., 61.
61 Me., 552.
65 Me., 24.
68 Me., 161.
71 Me., 182.
73 Me., 126, 181.
74 Me., 410.
79 Me., 189.

SEC. 197. The rate of such interest, not exceeding one per cent a month, shall be specified in the vote, and shall be added to, and become part of the taxes.

SEC. 198. All state taxes hereafter assessed shall be collected by the collectors or constables of the several *cities, towns and plantations*, and paid by them to the treasurers of their respective *cities, towns and plantations*, as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

SEC. 199. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each *city, town and plantation in the state*, therein requiring him to transmit and pay said town's proportion of the state tax for the year nineteen hundred and , to , treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

SEC. 200. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collectors prescribed by this chapter.

SEC. 201. All county taxes hereafter assessed shall be collected by the collectors or constables of the several *cities, towns and plantations*, and paid by them to the treasurers of their respective *cities, towns and plantations*, as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties.

SEC. 202. On or before the first day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several *cities, towns and plantations* in his county, requiring them to transmit and pay their town's proportion of the county tax for the year nineteen hundred and , to county treasurer, or his successor in office, on or before the time fixed by law for said payment. And if said town treasurer fails to pay such county tax for forty days after the time fixed therefor, said county treasurer shall issue his warrant directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and eighty-five of this chapter.

SEC. 203. The warrant to be issued by selectmen or assessors for collection of state taxes shall be in substance as follows:

ss. A. B., constable or collector of the town of , within the county of : Greeting:

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 19 ; and to transmit and pay the same to , the treasurer of your town, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of

next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof, and keep the distress so taken for four days at the cost and charge of the owner; and if he does not pay the sum so assessed within said four days, then you shall sell at public vendue such distress for payment thereof with charges; first giving forty-eight hours' notice thereof by posting advertisements in some public place in the town or plantation, as the case may be; and the overplus arising by such sale, if

any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this day of nineteen hundred and

Assessors.

And a certificate of the assessment of any state tax shall be in substance as follows:

Pursuant to a warrant from the treasurer of the state of Maine dated the day of , nineteen hundred and , we have assessed the polls and estates of the of , the sum of dollars and cents, and have committed lists thereof to the of said , viz: to , with warrants in due form of law for collecting and paying the same to , town treasurer of , or his successor in office, on or before the day of , next ensuing.

In witness whereof, we have hereunto set our hands at this day of , nineteen hundred and

Assessors.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

SEC. 204. The warrant for collection of county or town taxes, shall be made by the assessors in the same tenor, with proper changes. (a)

SEC. 205. When an original warrant issued by assessors and delivered to a constable or collector for collection of a tax, has been lost or destroyed by accident, the assessors may issue a new warrant for that purpose, which shall have the same force as the original.

SEC. 206. When towns choose collectors, they may agree what sum shall be allowed for performance of their duties; but if none are chosen, or if those chosen refuse to serve or give the requisite bond, the assessors may appoint a suitable person to act as constable and collector for the collection of taxes; and if the person so appointed refuses to serve or to give the requisite bond, then they may appoint one of their own board to act as constable and collector for the collection of taxes. (b)

SEC. 207. In case of distress or commitment for non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, except that travel, in case of distress, shall be computed only from the dwelling-house of the officer to the place where it is made.

SEC. 208. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions. (c)

SEC. 209. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. (d)

(a) 71 Me., 183; 73 Me., 126; 74 Me., 410.

(b) 1 Me., 250; 15 Me., 29; 20 Me., 202; 30 Me., 325; 39 Me., 531; 61 Me., 547; 62 Me., 461; 65 Me., 21; 68 Me., 161.

(c d) 1 Me., 250; 3 Me., 301; 4 Me., 75; 8 Me., 341; 15 Me., 28, 29; 20 Me., 202; 31 Me., 281; 41 Me., 538; 44 Me., 50; 47 Me., 518; 50 Me., 40, 351; 53 Me., 254; 55 Me., 501; 57 Me., 62; 61 Me., 555; 64 Me., 403; 68 Me., 161, 162; 69 Me., 334, 369; 73 Me., 181.

Form of certificate for assessment.

—informality shall not invalidate warrant.

Warrant for county and town taxes.
R. S., c. 6, § 123.
New warrant issued in case of loss.
R. S., c. 6, § 124.
79 Me., 188.

Town collectors, compensation and appointment.
R. S., c. 6, § 125.
See §§ 211, 218, 231, 233, 251, 253.
c. 3, § 15.

Fees and travel of collector.
R. S., c. 6, § 126.

Collector to receive a warrant.
R. S., c. 6, § 127.

To give approved bond.
R. S., c. 6, § 128.
See §§ 211, 218, 231, 233, 251, 253.
c. 3, § 15.

Constables,
etc., to give
receipts on
demand.
—penalty.
R. S., c. 6, § 129.

If collector
dies, assess-
ors to ap-
point one.
R. S., c. 6, § 130.

Plantations
may choose
collectors. *
R. S., c. 6, § 131.
See § 189.
Collectors to
distrain if
taxes are not
paid.
R. S., c. 6, § 132.
See § 11.

—notice of
sale.

Overplus.
R. S., c. 6, § 133.

After twelve
days' notice,
may im-
prison.
R. S., c. 6, § 134.

May before,
if about to
abscond.
R. S., c. 6, § 135.
See § 268.

When pay-
able by in-
stalments,
whole may be
demanded of
one about to
remove.
R. S., c. 6, § 136.
See § 268.

Former col-
lectors to com-
plete collec-
tions.
R. S., c. 6, § 137.
Collectors
may distrain
shares in a
corporation.
R. S., c. 6, § 138.

Duties of
officers of the
corporation.
R. S., c. 6, § 139.

Collectors
may collect in
any part of
state, of

SEC. 210. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses so to do, he forfeits five dollars to the aggrieved party, to be recovered in an action of debt.

SEC. 211. If a constable or collector dies before perfecting the collection of an assessment, the assessors shall appoint, at the charge of their town, some suitable person to perfect the collection, and grant him a sufficient warrant for that purpose. (a)

SEC. 212. All plantations, required to pay any portion of the public taxes, have all the powers of towns so far as relates to the choice of constables and collectors and the requiring bonds from them.

SEC. 213. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same, may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days. (b)

SEC. 214. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges. (c)

SEC. 215. If a person so assessed, for twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, such officer may arrest and commit him to jail, until he pays it, or is discharged by law. (d)

SEC. 216. If the assessors think that there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid.

SEC. 217. When a tax is made payable by instalments, and any person, who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for collecting any instalment has not arrived; and in default of payment he may distrain for it, or take the course provided in section two hundred and fifteen.

SEC. 218. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn. (e)

SEC. 219. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and the same proceedings shall be had as when like property is seized and sold on execution.

SEC. 220. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

SEC. 221. When a person taxed in a town in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the state, and,

(a) See §§ 206, 231, 233, c. 3, § 15.

(b) 40 Me., 528; 49 Me., 357; 61 Me., 402; 62 Me., 462; 65 Me., 24; 75 Me., 391, 394.

(c) 17 Me., 102; 32 Me., 558, 560; 59 Me., 297.

(d) 19 Me., 328; 47 Me., 172; 49 Me., 430; 61 Me., 556; 71 Me., 406.

(e) See §§ 206, 211, 231, 251, 253, 264. 47 Me., 172; 53 Me., 256.

if he refuses to pay, may distrain him by his goods, and for want thereof may commit him to the jail of the county where he is found, to remain until his tax is paid; and he shall have the same power to distrain property and arrest the body in any part of the state, as in the place where the tax is assessed.

SEC. 222. Any collector of taxes, or his executor or administrator, may, after *due notice* (demand for payment), sue in his own name for any tax, in an action of debt, and no trial justice or judge of any municipal or police court before whom such suit is brought, is incompetent to try the same by reason of his residence in the town assessing said tax. Where before suit the person taxed dies or removes to any other town, parish or place in the state, or, being an unmarried woman, marries, the aforesaid *notice* (demand) is not requisite, but the plaintiff shall recover no costs unless payment was demanded before suit. (a)

SEC. 223. The lien on real estate created by section three of this chapter may be enforced in the following manner, *provided, however*, that in the inventory and valuation upon which the assessment is made, there shall be a description of the real estate taxed, sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, except a collector appointed under section two hundred and ninety-two, may, after the expiration of eight months from the date of commitment to him of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, (if a resident of the town where said real estate lies,) a notice in writing signed by said officer, stating the amount of such tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within ten days after service of such notice. *If for any reason such notice cannot be so served, it shall be published three weeks successively in some weekly newspaper published in the county where the real estate lies; and in such case demand shall be made for the payment of said tax within ten days after the last publication of said notice.* After the expiration of said ten days, and within one year after the date of commitment to him of said tax, such officer may bring an action of debt for the collection of said tax, in his own name, (in the county where the land lies), against the person against whom said tax is assessed. Such action shall be begun by writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate. The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. *The officer serving such writ, shall, in his return, describe the real estate which he has attached, and cause an abstract of said return to be filed in the registry of deeds as is required in other cases where real estate is attached.* If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such further notice of said action as appears proper, and shall allow such other persons to become parties thereto. If it shall appear upon trial of said action that such tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of such tax, judgment shall be rendered for such tax, interest and costs of suit against the defendants and against the real estate attached, and execution issued thereon to be enforced by sale of such real estate in the manner provided for a sale on execution of real estate attached on original writs. (*Provided, however*, that when the officer sells the real estate on such execution he shall sell the least undivided fractional part

persons removed.
R. S., c. 6, § 140.
See §§ 36, 206,
215, 227, 228.

Collector or adm'r may sue for taxes.
—town magistrate may try case.
R. S., c. 6, § 141.
1885, c. 359, § 2.
—no costs for plaintiff unless demand is made before suit.
See §§ 223, 227, 260, 299.
Lien for taxes enforced by action of debt.
1893, c. 314.
See §§ 222, 227, 260, 296, 299.
89 Me., 337, 384.

—notice to taxpayer.

—notice to be published.

—action of debt.

—declaration.

—judgment.

(See note at end of chapter.)

(a) 50 Me., 377; 61 Me., 546; 77 Me., 55, 410; 82 Me., 156; 83 Me., 532; 86 Me., 365; 89 Me., 578.

thereof that any person bidding will take, and pay the amount due on the execution with all necessary charges of sale; and he shall convey by his deed to the purchaser such part so sold to him, subject to redemption according to law, and the deed shall be construed to convey the right of entry and seizin in such part in common and undivided of such property assessed.) *When such action is brought to collect a county tax it shall be brought in a county adjoining the one in which such land lies. In all other cases the action shall be brought in the county where the land lies.* In all actions brought in the supreme judicial and superior courts under the provisions of this section (or of sections two hundred and ninety-six or two hundred and ninety-nine,) full costs shall be recovered notwithstanding the amount of the judgment be twenty dollars or less. Any person interested in said real estate may redeem the same at any time within one year after the sale of the same by the officer on such execution, by paying the amount of such judgment and all costs on such execution with interest at the rate of ten per cent a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

—full costs shall be recovered in all actions.
1897, c. 216.

—real estate may be redeemed within one year.

—other provisions not affected.
1893, c. 314, § 2.

Court may permit amendment of record or deed, when errors or defects appear therein.
1895, c. 70, § 12.

In suits to collect tax on real estate, if record title appears to be in defendant, he shall not deny his title.

—proviso.
1889, c. 296.

—when judgment shall be lien on land.
See § 223.

Assessments not void, although they include sums raised for an illegal object.

—persons paying illegal tax may recover of town.
R. S., c. 6, § 142.

Collections of non-residents of improved lands.
R. S., c. 6, § 143.
25 Me., 362.
47 Me., 172.
74 Me., 284.

SEC. 224. At the trial of any action for the collection of taxes *under the preceding section*, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes *under section two hundred and eighty-nine*, if it shall appear that the tax in question was lawfully assessed, the court may permit the collector (or other officer) to amend his record, return or deed in accordance with the fact, when circumstantial errors or defects appear therein; *provided*, that the rights of third parties are not injuriously affected thereby. And if a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

SEC. 225. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made, the record title to the real estate listed was in the defendant, he shall not deny his title thereto; *provided, however*, if any owner of real estate who has conveyed the same, shall forthwith file a copy of the description as given in his deed, with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section. *When such suits are commenced within eighteen months from the date of the list, after such notice to the owners as the court shall order, the judgment recovered against the defendant therein shall be a lien on the land relating back to the date of the list and continuing for thirty days after rendition of judgment, to be enforced on execution in any of the methods now provided by law.*

SEC. 226. If money not raised for a legal object, is assessed with other moneys legally raised, the assessment is not void; nor shall any error, mistake, or omission by the assessors, collector, or treasurer, render it void; but any person paying such tax, may bring his action against the town in the supreme judicial court for the same county, and shall recover the sum not raised for a legal object, with twenty-five per cent interest and costs, and any damages which he has sustained by reason of the mistakes, errors, or omissions of such officers. (a)

SEC. 227. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed, and neglects for six months after the lists of assessment are committed to an officer for collection, to pay his tax, such officer may distrain him by his goods and chattels, and for want thereof may commit him to jail in the county where he is found;

(a) See §§ 151, 283, 289; c. 3, § 10; c. 11 § 66. 5 Me., 403; 15 Me., 262; 27 Me., 147; 30 Me., 411; 48 Me., 444; 51 Me., 376; 58 Me., 532; 59 Me., 493; 65 Me., 23; 68 Me., 356, 357; 69 Me., 65; 71 Me., 184; 77 Me., 415; 78 Me., 276, 282; 82 Me., 156; 90 Me., 245, 494; 92 Me., 529; 94 Me., 358, 495.

or after two months written notice, may sue him for such tax in his own name in an action of debt.

[This clause is considered unnecessary.]

SEC. 228. When the owner or possessor of goods, wares and merchandise, logs, timber, boards and other lumber, stock in trade, including stock employed in the business of any of the mechanic arts, horses, mules, neat cattle, sheep or swine, resides in any other town than the one in which such personal property is kept and taxed, the constable or collector having a tax on any such property for collection, may demand it of such owner or possessor in any part of the state, and on his refusal to pay, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, until he pays it or is discharged by law.

SEC. 229. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

SEC. 230. Every collector of taxes shall once in two months at least exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and a half per cent on the sums committed to him to collect.

SEC. 231. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town, or committee or treasurer of a parish, is about to remove from the state before the time set in his warrants to make payment to such treasurer; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee, may call a meeting of such town or parish, to appoint a committee to settle with him for the money that he has received on his tax bills, to demand and receive of him such bills, and to discharge him therefrom; said meeting may elect another constable or collector, and the assessors shall make a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

SEC. 232. If such collector or constable refuses to deliver the bills of assessment, and to pay all moneys in his hands collected by him, when duly demanded, he forfeits two hundred dollars to the town or parish, as the case may be, and is liable to pay what remains due on said bills of assessment.

SEC. 233. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of doing the duties of his office before completing the collection, the assessors may appoint some suitable person a collector to perfect such collection, and may grant him a warrant for the purpose; and he shall have the same power as the disqualified collector or constable; but no person shall be so appointed without his consent; and in these cases, the assessors may demand and receive the tax bills of any person in possession thereof, and deliver them to the new collector. (a)

SEC. 234. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of sections two hundred and thirty-one and two hundred and thirty-three shall be in substance as follows:

(a) 62 Me., 461; 75 Me., 248; 82 Me., 45; 87 Me., 222.

Collection of taxes on personal property of non-residents.
R. S., c. 6, § 144.

Collectors may demand aid.

—penalty for refusing.
R. S., c. 6, § 145.

Collectors to exhibit account of collections.
R. S., c. 6, § 146.
—penalty for neglect.
68 Me., 163.
84 Me., 432.

Collectors removed or removing may be required to give up tax bills and settle.
R. S., c. 6, § 147.
See §§ 206, 211, 233, 251, 253, 261.
c. 3, §§ 15, 26.
57 Me., 62.
62 Me., 461.
82 Me., 45.

—new warrant to new collector.

Penalty for refusing to deliver tax bills.
R. S., c. 6, § 148.
57 Me., 62.

Collector becoming incapable, another may be appointed.
R. S., c. 6, § 149.
See §§ 206, 211, 231.
c. 3, § 15.

Warrant for collection of taxes.
1893, c. 273.

ss. A. B., constable, or collector of the town of _____ within the county of _____ :

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, amounting in the aggregate to _____ dollars and _____ cents, it being the unpaid portion of the taxes assessed in the town of _____ for the year _____, for state, county and town purposes, and to pay the same to _____ treasurer of said town of _____, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the _____ day of _____ next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section two hundred and three of chapter six of the revised statutes, you will in all matters proceed as prescribed in section two hundred and three of chapter six of the revised statutes as fully as if the same were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this _____ day of _____ in the year of our Lord nineteen hundred and _____

Assessors.

Sums by him
overpaid, to
be restored.
R. S., c. 6, § 150.

SEC. 235. When it appears that such insane or disqualified constable or collector had paid to the treasurer a larger sum than he had collected from the persons in his list, the assessors in their warrant to such new constable or collector, shall direct him to pay such sum to the guardian of such insane, or to such disqualified constable or collector.

Treasurer of
state may is-
sue his war-
rant against
delinquent
collectors.
R. S., c. 6, § 151.
19 Me., 374.
69 Me., 458.
74 Me., 410.
82 Me., 45.

SEC. 236. The treasurer of state shall issue a warrant of distress, signed by him, against any constable or collector to whom a tax has been committed for collection, who is negligent in paying into the public treasury the money required within the time limited by law; and shall direct it to the sheriff of the county in which such negligent officer lives, or to his deputy, returnable in sixty days from its date, to cause the sum due to be levied, with interest from the day fixed for payment, and fifty cents for the warrant, by distress and sale of such deficient officer's real or personal estate, returning any overplus that there may be, and for want thereof, to commit him to jail until he pays it; and the sheriff shall obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

—unsatisfied
warrants
may be re-
newed.

Shall issue
execution.
R. S., c. 6, § 152.
82 Me., 45.

SEC. 237. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

County treas-
urer to issue
his warrant
against a de-
linquent col-
lector.
R. S., c. 6, § 153.

SEC. 238. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law, returnable in three months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with six per cent interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

Town to pay,
when its col-
lector fails.
R. S., c. 6, § 154.
69 Me., 458.

SEC. 239. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months more, pay to the state the sums due from him.

Assessors to
make a new
assessment.
R. S., c. 6, § 155.
69 Me., 458.

SEC. 240. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and commit it to another constable or collector for collection; and if they neglect, the treasurer of state shall

issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer. If after such second assessment, the tax is not paid to the treasurer within three months from the date of its commitment, the treasurer may issue his warrant to the sheriff of the county requiring him to levy it on real and personal property of any inhabitants of the town, as hereinbefore provided.

SEC. 241. Such deficient collector or constable shall at all times be answerable to such inhabitants for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages. (a)

SEC. 242. If a collector or constable of a town or parish dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within two months after his acceptance of the trust, shall settle with such assessors for what was received by the deceased in his life time; with the amount so received, such executor or administrator is chargeable as the deceased would be if living; and if he fails so to settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

SEC. 243. If the constable or collector of any town or parish, to whom taxes have been committed for collection, neglects to collect and pay them to the treasurer named in the warrant of the assessors by the time therein stated, such treasurer shall issue his warrant, returnable in ninety days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

A. B., treasurer of the———of———, in the county of———, to the sheriff of said county, or his deputy,

GREETING.

Whereas C. D., of———aforesaid, (addition) on the———day of———, 19——, being a———of taxes granted and agreed on by the———aforesaid, had a list of assessments duly made by the assessors of the———aforesaid, amounting to the sum of \$———.———, committed to him with a warrant under their hands, directing and empowering him to collect the several sums in said assessment mentioned, and pay the same to the treasurer of the———aforesaid by the———day of———, 19——, but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the———aforesaid; and there still remains due thereof the sum of \$———.———, and the said C. D. still neglects to pay it: You are hereby, in the name of the State, required forthwith to levy the aforesaid sum of \$———.———, by distress and sale of the estate, real or personal, of said C. D., and pay the same to the treasurer of said———, returning the overplus, if any, to said C. D. And for want of such estate, to take the body of said C. D., and him commit to the jail in the county aforesaid, there to remain until he has paid the said sum of \$———.———, with forty cents for this warrant, together with your fees, or he is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said———, within ninety days from this time, with your doings therein.

Given under my hand, this———day of———, in the year nineteen hundred and———.

———, Treasurer of———.

SEC. 244. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county, town or parish, against a constable or collector, or against the inhabitants of a town, and delivered to a sheriff or his deputy, he shall make returns of his doings to such treasurer, within a reasonable time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he

—otherwise, warrant to issue against them.
—if not paid within three months, warrant to be issued against inhabitants.

Collector responsible to town for all damages.
R. S., c. 6, § 158.

When collector or dies, administrator to settle within two months: failing to do so, chargeable with amount.
R. S., c. 6, § 157.

Treasurer to issue his warrant against delinquent collectors.
R. S., c. 6, § 158.

—form of warrant.
17 Me., 447.
19 Me., 374.
23 Me., 483.
64 Me., 190.
73 Me., 181.
74 Me., 411.
82 Me., 45.

Sheriff's duty, respecting such warrants.
R. S., c. 6, § 159.
1891, c. 136, § 9.

—treasurer,
may issue
alias warrant.

neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so on, as often as occasion occurs. A reasonable time after the return day shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling house of the sheriff or his deputy to the place where the warrant is returnable.

Warrants to
be issued to
coroner,
when sheriff
is delinquent.
R. S., c. 6, § 160.

SEC. 245. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to a coroner of the county, requiring him to distrain therefor upon the delinquent's real or personal estate; and the coroner shall execute such warrants as a sheriff does on deficient constables and collectors.

Property dis-
trained, to be
sold as on ex-
ecution.
R. S., c. 6, § 161.
1891, c. 136, § 10.

SEC. 246. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

How notice of
sale of real
estate, shall
be given.
R. S., c. 6, § 162.
1891, c. 136, § 11.

SEC. 247. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days' notice of the sale, and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

Proceedings
at sale.
R. S., c. 6, § 163.

SEC. 248. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual as if executed by the deficient owner.

—deed made
to convey
title.

Warrant not
satisfied, col-
lector to be
arrested on an
alias.
R. S., c. 6, § 164.
—has privi-
leges of com-
mon debtor.

SEC. 249. If the proceeds of such sale do not satisfy such sum and legal charges, the treasurer who issued the warrant, shall issue an alias warrant for the sum remaining due; and the officer executing it shall arrest such deficient officer, and proceed as on an execution for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Assessors
may demand
copy of as-
sessment of
collector, and
adjust
amount.
R. S., c. 6, § 165.
62 Me., 461.

SEC. 250. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses, he shall forthwith be committed to jail by the officer who so took him, or by a warrant from a justice of the peace, to remain there until he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

Towns may
choose
another col-
lector.
R. S., c. 6, § 166.

SEC. 251. The same town or parish may, at any time, proceed to the choice of another collector, to complete the collection of the assessments, who shall be sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as before prescribed. (a)

When a per-
son claims to
have paid tax,
proceedings.
R. S., c. 6, § 167.
57 Me., 62.

SEC. 252. When the tax of any person named in said assessment does not thereby appear to have been paid, but such person declares that it was paid to the former collector, the new collector shall not distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

Sheriff to col-
lect, when no
collector is

SEC. 253. When a town neglects to choose (or the selectmen to appoint) any constable or collector to collect a state or county tax, the

(a) See §§ 206, 211, 218, 231., 233, 253. 57 Me., 62; 62 Me., 461.

sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town, duly chosen, or appointed by the county commissioners, as the case may be. (a)

SEC. 254. When plantations neglect to choose constables or collectors, or if those chosen and accepting their trust neglect their duty, such plantations shall be proceeded against as in the case of deficient towns; and such deficient constables or collectors are liable to the same penalties, and shall be removed in the same manner, as deficient constables and collectors of towns.

SEC. 255. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after thirty days therefrom; and any person paying his tax to such sheriff within that time, shall pay five per cent over and above his tax for sheriff's fees, and no more; but those who do not pay within that time shall be distrained or arrested by such officer, as by collectors; and the sheriff may require aid for the purpose, and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

SEC. 256. When an officer appointed to collect assessments by virtue of a warrant, for want of property arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer, and certify, under his hand, the sum that he is to pay as his tax and the costs of arresting and committing, and that for want of goods and chattels whereon to make distress, he has arrested him; and such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody, until he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the rights and privileges, mentioned in section two hundred and forty-nine.

SEC. 257. When a person, committed for non-payment of taxes due to the State or county, is discharged by virtue of any statute for the relief of poor prisoners confined in jail for taxes, the town whose assessors issued the warrant by which he was committed shall pay the whole tax required of it.

SEC. 258. When a person imprisoned for not paying his tax, is discharged, the officer committing him shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect. (b)

SEC. 259. For commitments for non-payment of taxes, the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling-house to the place of commitment.

SEC. 260. In addition to the other provisions for the collection of taxes legally assessed, the mayor and treasurer of any city, the selectmen of any town, and the assessors of any plantation to which a tax is due, may in writing direct an action of debt to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof, that payment of said tax had been duly demanded before suit. (c)

chosen.
R. S., c. 6, § 168.
See c. 3, §§ 14,
15, 118.

Plantations,
how to act, if
no collectors
are chosen, or
if they neg-
lect duties.
R. S., c. 6, § 169.
See § 190; c. 3, §
118.

Sheriff how
to proceed to
collect.
R. S., c. 6, § 170.

—his fees.

Proceedings,
when body is
taken.
R. S., c. 6, § 171.
71 Me., 406.
77 Me., 24.

—rights and
privileges of
party
arrested.

When dis-
charged from
arrest, town
liable for
state and
county taxes.
R. S., c. 6, § 172.

Collector lia-
ble for tax,
unless he com-
mits within a
year.
R. S., c. 6, § 173.
Fees for com-
mitment.
R. S., c. 6, § 174.

Municipal
officers may
direct suit for
taxes.
R. S., c. 6, § 175.
1885, c. 350.

—proviso.
See §§ 222, 223,
227, 299.

(a) See §§ 206, 211, 231, 233.

(b) 61 Me., 557; 82 Me., 44.

(c) 66 Me., 198; 67 Me., 261; 70 Me., 304; 71 Me., 404; 74 Me., 283—4; 76 Me., 550; 78 Me., 278; 79 Me., 183; 82 Me., 157; 83 Me., 229; 84 Me., 505; 86 Me., 318, 364; 87 Me., 361; 89 Me., 154, 578, 582; 90 Me., 182.

DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS OF TAXES.

Towns may appoint treasurer collector, his assistants to give bond.
R. S., c. 6, § 176.
See §§ 206, 211, 231, 233, 253.
c. 3, §§ 15, 26.

Abatement for voluntary payment of taxes.
R. S., c. 6, § 177.

—notice shall be posted.

—abatement not to exceed ten per cent of tax.

Assessors to deposit assessment with treasurer.
R. S., c. 6, § 178.

Treasurers' powers continue until collection is completed.
R. S., c. 6, § 179.

Treasurer to give bond.
R. S., c. 6, § 180.
69 Me., 369.

To render account once in three months.
R. S., c. 6, § 181.
60 Me., 475.
70 Me., 439.

Collector of town, and treasurer who is collector, may issue warrant to sheriff to collect taxes.
R. S., c. 6, § 182.
1893, c. 155.

—form of warrant.
—when returnable.

May distrain before tax is due, to prevent loss.
R. S., c. 6, § 183.
See §§ 216, 217.
Ten days' notice before distraining.

—powers and fees of officer, same as collectors'.
R. S., c. 6, § 184.

SEC. 261. The inhabitants of a town may in March annually appoint their treasurer a collector of taxes; and he may then appoint under him such number of assistants as are necessary, who shall give bond for the faithful discharge of their duties in such sum and with such sureties, as the municipal officers approve; and he shall have such powers as are vested in collectors chosen for that purpose.

SEC. 262. At any meeting, when it votes to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods, and the times within which they are so entitled; and a notification of such votes, and the time when such taxes must be paid to obtain the abatement, shall be posted by the treasurer in one or more public places in his town, within seven days after such commitment; and all who so pay their taxes are entitled to such abatement; but no person shall receive an abatement of more than ten per cent of his tax; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

SEC. 263. The assessors of any town which at its annual meeting regulates the collection of its taxes agreeably to the two preceding sections, shall assess the same in due form, and deposit them in the hands of the treasurer for collection, with their warrant for that purpose, after he and his deputies are qualified.

SEC. 264. All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, are extended until the collection of any tax committed to them has been completed, notwithstanding the year for which they were appointed has elapsed.

SEC. 265. The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for faithful performance of the duties of his office, and if he neglects or refuses, it shall be deemed a refusal to accept the office, and the town shall proceed to a new choice, as in case of vacancy.

SEC. 266. Every treasurer shall render an account of the finances of his town, and exhibit all books and accounts pertaining to his office, to the municipal officers thereof, or to any committee appointed by it to examine said accounts, when required; and such officers shall examine such treasurer's accounts as often as once in three months.

SEC. 267. The collector of taxes of any town and the treasurer of any town who is also a collector, may issue his warrant to the sheriff of any county, or his deputy or to a constable of his town, directing him to distrain the person or property of any person *delinquent in paying his taxes after the expiration of the time fixed for payment by vote of the town*, (not paying his taxes within three (?) months after the date of the original commitment) which warrant shall be of the same tenor as that prescribed to be issued by municipal officers or assessors to collectors with the appropriate changes returnable to the collector or treasurer issuing the same in thirty, sixty or ninety days.

[This amendment is suggested to call attention to cases, not infrequent, where the time for payment is not fixed by vote of the town.]

SEC. 268. When such treasurer thinks that there is danger of losing by delay a tax assessed on any individual, he may distrain his person or property before the expiration of the time *fixed by vote of the town* (named in the preceding section.)

SEC. 269. Before such officer serves any such warrant, he shall deliver to the delinquent, or leave at his last and usual place of abode, a summons from said collector and treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for the officer for leaving the same; and if not so paid, the officer shall serve such warrant the same as collectors of taxes may do, and shall receive the same fees as for levying executions in personal actions.

SPECIAL PROVISIONS.

SEC. 270. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

SEC. 271. When the estate of an inhabitant of a town or parish, who is not an assessor thereof, is levied upon and taken as mentioned in section one hundred and eighty-seven, he may maintain an action against such town or parish, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

[Why should not this section be extended to levies under sections 185, 186, 200, 202 and 240? But as to rate of interest, see c. 84, § 32.]

SEC. 272. All warrants lawfully issued by a state or county treasurer, shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as if it were the original.

Affidavit of person posting notices of land sales, evidence.
R. S., c. 6, § 185.

Owners of estate taken for default of others, may recover its value.
R. S., c. 6, § 186.

—value not determined by sale.

Warrants returnable in three months, and may be renewed.
—sheriff may execute alias warrant.
R. S., c. 6, § 187.
53 Me., 284.

SALES OF LAND FOR TAXES IN INCORPORATED PLACES.

SEC. 273. *For all taxes legally assessed on real estate and on equitable interests assessed under section three of this chapter, a lien is created to secure the payment of said tax, which said lien shall take precedence of all other claims on said real estate, and shall continue in force until said tax shall be paid.* If any such tax (assessed on real estate, and on equitable interests assessed under section three of this chapter,) remains unpaid on the first Monday in December in the year succeeding the year in which said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at nine o'clock in the forenoon of said first Monday in December, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, six weeks before such first Monday in December, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render its identification certain and plain. And in the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, three weeks successively; such publication to begin at least six weeks before said first Monday in December; if no newspaper is published in said county, said notices shall be published in like manner, in the state paper; he shall, in the advertisements so published, state the name of the town, and if within three years it has been changed for the whole or a part of the territory, both the present and former name shall be stated, and that, if the taxes, interest and charges are not paid on or before such first Monday in December, so much of the estate as is sufficient to pay the amount due therefor with interest and charges, will be sold without further notice, at public auction, on said first Monday in December, at nine o'clock in the forenoon, at the office of the

Lien for taxes.
R. S., c. 6, § 193.
1895, c. 70, § 1.
See §§ 3, 223.

—sale of real estate for taxes.

—notice, in case of residents, how given.
32 Me., 69.
35 Me., 554.
58 Me., 532, 533.
73 Me., 382.
84 Me., 190, 377.
89 Me., 337.
95 Me., 124.

—in case of non-residents.
1 Me., 307.
12 Me., 378.
26 Me., 231.
30 Me., 229.
32 Me., 69.
63 Me., 381.
70 Me., 279.
74 Me., 284.

—copy of notice to be lodged with clerk.

—and recorded.

—clerk to furnish attested copy of record.

—what irregularities will not vitiate sale.
See § 289.

—collector liable for certain irregularities.

Notice for posting, form of.
R. S., c. 6, § 2.
1895, c. 70, § 1.
1897, c. 240, § 1.

Record of notice to be evidence of it.
R. S., c. 6, § 201.
See §§ 281, 289.

Owners or occupant to have written notice of time and place of sale.
R. S., c. 6, § 194.
1895, c. 70, § 3.
1897, c. 240, § 2.
73 Me., 382.
84 Me., 190.

Proceedings at sale.
R. S., c. 6, § 195.
1895, c. 70, § 4.

collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality or omission in giving the notices required by this section, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.

SEC. 274. The notice for posting, or the advertisement, as the case may be, of the collector shall be in substance as follows:

Unpaid taxes on lands situated in the town of _____, in the county of _____, for the year _____ (N. B.) The name of the town was formerly _____, (to be stated in the case of change of name, as mentioned in the preceding section.) The following list of taxes on real estate of resident (or non-resident, as the case may be) owners in the town of _____, for the year _____, committed to me for collection for said town, on the _____ day of _____, remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at _____, in said town, on the first Monday of December, 19____, at nine o'clock A. M. (N. B. Here follows the list, a short description of each parcel taken from the inventory to be inserted in an additional column.)

C. D. Collector of taxes of the town of _____

SEC. 275. The copy of the notices of sale and the certificates thereon, deposited with the town clerk, as required in section two hundred and seventy-three, or if they are lost or destroyed, an attested transcript of the town clerk's record thereof, shall be *conclusive evidence that such notice was given as is required by this chapter* (of the facts therein set forth) in the trial of all issues, in which the collector who made the sale is not personally interested.

[When compared with the latter part of section 273, this section is apparently without force.]

SEC. 276. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale, and the amount of taxes due. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed one dollar, in addition to the sum paid the printer, if any.

SEC. 277. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to

sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, with three dollars for advertising and selling it, the sum paid to the printer, twenty-five cents for each copy required to be lodged with the town clerk, twenty-five cents for the return required to be made to the town clerk, fifty cents for the town clerk for recording the same, and sixty-seven cents for the deed thereof and certificate of acknowledgment. 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. If more than one right, lot or parcel of land is so advertised and sold, said charge of three dollars, the twenty-five cents for each copy lodged with the town clerk, the twenty-five cents for the return made to the town clerk, and the fifty cents for the town clerk for recording the same, shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots or parcels so advertised and sold; and the collector shall receive in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The collector may, if necessary to complete the sales, adjourn the auction from day to day. (a)

SEC. 278. When real estate is so sold for taxes, the collector shall, within thirty days after the day of sale, lodge with the treasurer of his town a certificate under oath designating the quantity of land sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax, and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of two years from the day of sale, in the case of lands of resident owners, and one year from the day of sale in the case of lands of non-resident owners, if the owner does not within such time redeem his estate from the sale, by payment of the taxes, and all charges, and interest on the whole at the rate of twenty per cent from the day of sale to the time of redemption, and costs as above provided, with sixty seven cents for the deed and certificate of acknowledgment and all sums paid for internal revenue stamps affixed to such deed. If the deed of land of a non-resident owner is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so redeemed, the treasurer shall give the owner a certificate thereof, cancel the deed, and pay 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, and thirty cents more for receiving and paying out the proceeds of the sale. For the fidelity of the treasurer in discharging the duties herein required, the town is responsible, and has a remedy on his bond in case of default.

SEC. 279. All sums paid by any collector of taxes, or treasurer, for internal revenue stamps to be affixed to any deed of real estate, or interest therein, sold for non-payment of a tax, shall be deemed a part of the costs and charges for making such sale.

SEC. 280. The person interested in the estate, by purchase at the sale, may pay any tax assessed thereon, before or after 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

1897, c. 240, § 3.
1899, c. 97, § 2.

—costs how
divided.
See § 279.

—may adjourn.

Collector to
lodge with
treasurer, cer-
tificate of sale
and deed.
R. S., c. 6, § 196.
1895, c. 70, § 5.
1899, c. 76.
84 Me., 190.

—deeds shall
not be deliv-
ered.

—real estate
may be re-
deemed.
See § 279.

—proceedings,
if redeemed.

—if not re-
deemed, gran-
tee shall re-
ceive deed.

Stamps af-
fixed to deed,
deemed a part
of the costs.
1899, c. 97, § 2.

All taxes paid
by person
purchasing es-
tate at the
sale, shall be
paid back by
owner re-
deeming
same.
1895, c. 70, § 6.

(a) 19 Me., 100, 369; 25 Me., 362; 27 Me., 356; 30 Me., 325; 32 Me., 69, 309; 34 Me., 268; 36 Me., 178, 435; 40 Me., 161; 43 Me., 311; 48 Me., 377; 58 Me., 533; 61 Me., 209; 68 Me., 395; 71 Me., 236; 74 Me., 222; 84 Me., 190.

--when non-resident may redeem land.

Collector to make return of sale to town clerk, who is to record.
R. S., c. 6, § 197.
1865, c. 70, § 7.
1897, c. 240, § 4.
See § 289.
84 Me., 190.
95 Me., 124, 126.

--form of collectors return.

sums. After the deed of land of a non-resident owner is so delivered, the owner has six months within which to redeem his estate, by paying to the purchaser the sum by him so paid, with interest at the rate of twenty per cent a year.

SEC. 281. The collector making any sale of real estate for non-payment of taxes, shall, within thirty days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town; who shall record it in the town records; and said return, or if lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested. The collector's return to the town clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of _____ for the year _____, to be advertised according to law by advertising in the _____ three weeks successively, the first publication being on the _____ day of _____, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of _____ for the year _____, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said town. I also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof, if any, in hand, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of December, 19.., at nine o'clock, A. M., being the time and place 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 schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes, 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 the town treasurer's office, to be disposed of as the law requires.

SCHEDULE No. 1.

NON-RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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SCHEDULE No. 2.

RESIDENT OWNERS.

Name of owner.	Description of property.	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 _____, 19 ____.
C. D. Collector of taxes of the town of _____.

SEC. 282. Any person to whom the right by law belongs, may, at any time within two years from the day of sale, redeem any real estate or interest of resident proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds and stamps, with interest on the whole at the rate of twenty per cent a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

SEC. 283. If no person having legal authority so to do redeems the same within the time aforesaid by paying the full amount required by this chapter, said treasurer shall deliver to the purchaser the deeds so lodged with him by the collector; and if he wilfully refuses to deliver such deed to such purchaser, on demand, after said two years and forfeiture of the land as aforesaid, he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in an action of debt, with costs and interest as in other cases; the sureties of said treasurer shall make good the payment here required, in default of payment by the principal; and on the failure of both, the town is liable.

SEC. 284. Any non-resident owner of real estate sold under section two hundred and seventy-seven, having paid the taxes, costs, 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 the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the supreme judicial or superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than twenty dollars.

SEC. 285. *No sale of real estate for non-payment of taxes under this chapter shall be made by any officer to whom a warrant for their collection has been committed after two years from the date of the original commitment of such taxes, provided, that this section shall not be construed to apply to sales on executions, on attachments to enforce tax liens.*

[The commissioner does not perceive the force of this section. It is thought that under § 273 a valid sale cannot be made after the first Monday in December in the year succeeding the assessment.]

SEC. 286. The treasurer's receipt or certificate of payment of a sufficient sum to redeem any lands taxed as aforesaid, shall be legal evidence of such payment and redemption.

Resident proprietors may redeem within two years.
R. S., c. 6, § 198.
1895, c. 70, § 8.
See § 279.
84 Me., 190.

—money to be received by treasurer, as property of purchaser.

—town liable therefor.

Deed to be delivered to purchaser, if not redeemed.
R. S., c. 6, § 199.

—penalty, if treasurer refuses to deliver deed.

When non-resident may commence suit.
1895, c. 70, § 9.
See §§ 161, 226.
58 Me., 391, 395.
68 Me., 367.

—when claim shall be barred.

No sale after two years.
R. S., c. 6, § 200.
1895, c. 70, § 10.
33 Me., 200.
—proviso.
80 Me., 138.

Treasurers receipt is evidence of redemption.
R. S., c. 6, § 202.

ADDITIONAL PROVISIONS.

* SEC. 287. The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate, 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.

SEC. 288. In all cases where real estate has been sold for state, county or town taxes, the owner may, within the time allowed by law, pay the sums necessary to redeem the same, 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. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

Estate may be bid off for town.
R. S., c. 6, § 203.
61 Me., 551.
95 Me., 166.

Owner may redeem; amount received to be paid to person entitled.
R. S., c. 6, § 204.

Validity of sale of real estate for taxes.

—collector's or treasurer's deed, prima facie evidence.

—when other party may have judgment.
R. S., c. 6, § 205.
1897, c. 268.

See §§ 273, 275.

SEC. 289. In the trial of any action at law or in equity, involving the validity of any sale of real estate for non-payment of taxes, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in advertising and selling such real estate; and in all such actions involving the validity of sales made after April twenty-six, eighteen hundred and ninety-five, the collector's return to the town clerk, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section two hundred and eighty-one, shall be prima facie evidence of all facts therein set forth. (a)

[Is not this provision as to advertising in conflict with the next to the last sentence of sec. 273?]

COLLECTION OF TAXES ON ORGANIZED PLANTATIONS TAXED AS WILD LANDS.

Warrants for state taxes sent to county commissioners.
1895, c. 65, § 1.
1897, c. 306, § 1.

Amount added to assessment for county taxes, and assessed on property.
1895, c. 65, § 2.
1897, c. 306, § 2.

—assessors shall furnish co. com'rs copy of tax list and valuation.

Appointment of collector, and commitment of taxes.
1895, c. 65, § 3.
1897, c. 306, § 3.

Collector shall give bond.
1895, c. 65, § 4.

Collector shall settle with commissioners by the 10th day of Dec.
1895, c. 65, § 5.
1897, c. 306, § 4.

—clerk of courts shall keep account of

SEC. 290. Warrants for state taxes on organized plantations taxed by the state as wild lands, shall be sent by the treasurer of state to the county commissioners of the county in which such plantations are, in the month of April in each year.

SEC. 291. 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 owner, or person in possession, in accordance with their valuation thereof, including such overlay, not exceeding five per cent thereof, as a fractional division renders convenient. The assessors of such plantations in April of each year shall furnish the county commissioners of their county a true and attested copy of the tax list and valuation made by them on the first day of said April, and the county commissioners may adopt such list and valuation as their own, making such changes therein as they think best.

SEC. 292. In July of each year 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 December first, next after the date of commitment. The county treasurer shall forthwith transmit to the treasurer of state the amount of state taxes received by him.

SEC. 293. 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.

SEC. 294. He shall settle with the commissioners by the tenth 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 December 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

(a) 27 Me., 293; 33 Me., 82; 51 Me., 600; 57 Me., 517; 58 Me., 392, 396; 59 Me., 346; 61 Me., 208, 433; 63 Me., 311, 381; 64 Me., 452; 68 Me., 357, 395; 69 Me., 520, 521; 70 Me., 278; 71 Me., 237; 72 Me., 504; 73 Me., 383, 407; 74 Me., 25, 51; 84 Me., 379; 85 Me., 321; 89 Me., 337; 90 Me., 104.

each tax in the list, which record shall be evidence of the facts therein stated.

SEC. 295. 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.

SEC. 296. 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* (cause an attachment of the land to be made and recorded) 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.

SEC. 297. When real estate is sold under the preceding section, 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.

SEC. 298. Proceedings under the eight preceding sections for the assessment and collection of taxes on organized plantations taxed by the state as wild lands, shall be in accordance with sections thirty-nine, forty, forty-one, one hundred and seventy-five and one hundred and seventy-seven, of this chapter so far as said sections are applicable; section one hundred and forty-eight shall apply to such plantations.

ACTIONS BY TREASURER OF STATE, AND ASSESSORS.

SEC. 299. The treasurer of state, in the name of the state, and the assessors of cities, towns and plantations, in the name of the city, town or plantation, may bring an action of debt within two years from the date of assessment, to collect unpaid taxes with interest and charges thereon, in accordance with the provisions of sections two hundred and ninety-six and two hundred and ninety-seven. The deed given under section two hundred and ninety-six shall be deposited with the treasurer of state in case of suits by the state, and in other cases with the treasurer of the city, town or plantation bringing the suit.

[The commissioner calls attention to the different methods of enforcing payment of taxes by action at law, under sections 222, 223, 227, 260, 296, and 299, and suggests the advisability of adopting one method of procedure to enforce by action at law the lien for taxes given by section 3 as amended according to his suggestion. He has therefore incorporated in his draft of § 223 the provision relating to the sale of an undivided fractional part of the property attached found in P. L. 1895, c. 65, § 7 (§ 296), which appears to him to be an admirable provision. He further suggests the following new draft for §§ 295 and 296.

SEC. 295. The lien on real estate created by section three of this chapter for the payment of taxes assessed under the five preceding sections may be enforced at any time within one year from the time when said collection lists are returned to

amounts received or unpaid. Taxes shall be lien on property. 1895, c. 65, § 6.

Action of debt may be brought for collection.

—how writ shall run. 1895, c. 65, § 7.

—proceedings. See 1893, c. 301, § 1; c. 81, § 61.

When real estate is sold, deed shall be deposited with county treasurer. 1895, c. 65, § 8.

—how property may be redeemed.

Secs. 39, 40, 41, 175, 177, applicable. 1895, c. 65, § 9.

Sec. 148, applicable. 1899, c. 131, § 2.

State treasurer and assessors may bring action to recover taxes. 1897, c. 250. See §§ 222, 223, 227, 260.

—where deeds shall be deposited.

CHAPTER 7.

REGISTER OF DEEDS.

Chosen every
four years
R. S., c. 7, § 1.
50 Me., 245.
64 Me., 599.

Election, how
and when
held.
R. S., c. 7, § 2.
25 Me., 568.
64 Me., 599.

—governor and
council to
examine lists
of votes, by
December
first.
See c. 4, §§ 184
—187.

—may correct
errors.

—shall issue
certificates of
election,
—tenure of
office.

Oath and
bond.
R. S., c. 7, § 3.
See Const. of
Me.
Art. ix, § 1.
Vacancies,
how filled.
R. S., c. 7, § 4.
64 Me., 599, 600.

May appoint
clerk.
—clerk's oath
and duties.
R. S., c. 7, § 5.

Western dis-
trict in county
of Oxford.
R. S., c. 7, § 6.

SEC. 1. In each county and in each registry district a register of deeds shall be chosen by ballot, by persons qualified to vote for representatives at town meetings, on the second Monday of September eighteen hundred and eighty-two and every four years thereafter.

SEC. 2. The meetings for such election shall be notified, held and regulated, and the votes received, sorted, counted, declared and recorded in the same manner as votes for representatives, and fair copies of the lists of votes shall be attested by the municipal officers and clerks of towns, and sealed up in open town meeting; and town clerks shall cause them to be delivered into the office of the secretary of state within thirty days next succeeding such meeting. The governor and council shall, by the first day of December following, open and examine the same, and the lists of votes of citizens in the military service returned to said office. They have the same power to correct errors as is conferred by section five of chapter seventy-eight; and they shall, forthwith, issue certificates of election to such persons as have a plurality of all the votes for each county or registry district; and the person thus elected, and giving the bond required in the following section, approved by the county commissioners, shall hold his office for four years from the first day of the next January and until another is chosen and qualified.

SEC. 3. He *shall be sworn* and shall give bond, with sufficient sureties, to the county, in the sum of two thousand dollars for the faithful discharge of his duties.

SEC. 4. Vacancies shall be filled by election in manner aforesaid, at the next September election after their occurrence; and in the mean time the governor, with the advice and consent of council, may fill vacancies by appointment, and the person so appointed shall hold his office until the first day of January, next after the election last mentioned.

SEC. 5. Each register may appoint a clerk for whose doings and misdoings he shall be responsible, who shall be sworn. In case of sickness, absence, or any temporary disability of the register, such clerk shall make and sign for him all certificates, and make all entries and minutes required to be signed or made by the register, and such certificates, entries and minutes, shall be as valid as if made by the register.

SEC. 6. The towns of Hiram, Porter, Brownfield, Denmark, Fryeburg, Sweden, Lovell, Stoneham and Stowe, in the county of Oxford, compose

said commissioners, in the following manner: The county commissioners may order the county attorney to bring an action of debt in the name of the county (treasurer), in the supreme judicial court in the county where the land lies, to collect such unpaid taxes with interest, against the person to whom the property was assessed, and the proceedings in such actions shall be the same as provided in section two hundred and twenty-three of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

If these suggestions are adopted, section two hundred and ninety-seven may be omitted, and section two hundred and ninety-nine may be amended so as to read as follows:

Sec. 299. The treasurer of state may bring an action of debt in his own name to enforce the lien on real estate created by section three of this chapter, to secure the payment of state and county taxes assessed under sections one hundred and twenty-eight and one hundred and twenty-nine upon lands not liable to be assessed in any town, for which warrants are not issued under section two hundred and ninety. Such action shall be begun after the expiration of eight months and within one year after the last publication of the advertisement named in section one hundred and thirty. The proceedings shall be in accordance with section two hundred and twenty-three, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

the western registry district of Oxford county, and the register shall keep his office at Fryeburg.

SEC. 7. All that part of the county of Aroostook lying north of a line commencing at the southeast corner of township F, in the first range, west from the east line of the state, thence west on the south line of said township and the south line of township K in the second range, to township numbered fifteen in the third range, thence north to the northeast corner of township number fifteen in the third range, thence west to the northwest corner of township numbered fifteen in the third range, thence south to the southwest corner of township numbered fifteen in the third range, thence west to the northwest corner of township numbered fourteen in the fourth range, thence south to the southwest corner of township numbered fourteen in the fourth range, thence west on the dividing line of townships thirteen and fourteen to the seventh range line, thence north to the northeast corner of township number thirteen in the eighth range, thence west to the west line of the state, compose the northern registry district of Aroostook county and the register shall keep his office in the town of Madawaska.

Northern district in county of Aroostook.
R. S., c. 7, § 7.
1889, c. 349.

SEC. 8. In case of vacancy in the office of register and of his clerk in any county or registry district, the clerk of the judicial courts of the same county, being first sworn, shall perform all duties and services required of a register of deeds, during such vacancy; complete all unfinished business; receive the same compensation and be subject to the same liabilities as a register of deeds; and his certificate shall have the same effect as if made by the register.

In case of vacancy, clerk of courts to be register.
R. S., c. 7, § 8.
See Constitution, art. ix, § 2.

SEC. 9. In any county where there are two or more registry districts, such clerk may appoint some suitable person under him to take charge and perform the duties of said office, during such vacancy, in the district or districts in which the registry is not kept in the shire town.

Clerk may appoint an assistant.
R. S., c. 7, § 9.

SEC. 10. The person so appointed shall be sworn, and said clerk shall be responsible in all cases for his doings.

To be sworn.
R. S., c. 7, § 10.

SEC. 11. When on presentment of the grand jury or information of the attorney general to the supreme judicial or superior court, any register of deeds, by default, confession, demurrer, or verdict, after due notice, is found guilty of misconduct in his office, or incapable of discharging its duties, the court shall enter judgment for his removal from office, and issue a writ to the sheriff to take possession of all the books and papers belonging thereto, and deliver them to the clerk of said court, that he may perform the duties of register as prescribed in sections eight and nine.

Register may be removed for misconduct or incapacity.
R. S., c. 7, § 11.
60 Me., 66.

—when removed, clerk of courts to be register.

SEC. 12. Such clerk or his substitute, or the newly appointed or elected register, or any successor within five years after the original vacancy occurred, shall complete, compare and certify any unfinished record or certificate required by law; and make all requisite certificates upon deeds and other papers recorded, which his removed predecessor should have done if such records and certificates had been completed by him, which certificates shall be as effectual in law as if made by his predecessor; for doing this, the minutes made by his predecessor upon such deeds or other papers, and the entries made by him in the books required to be kept for such purposes, shall be sufficient authority. If payment for such services has been made to his predecessor, he shall be paid for them out of the county treasury; and the former register and his sureties shall refund such payments to the county treasury, to be recovered by suit upon his official bond.

Register's successors may complete records.
R. S., c. 7, § 12.

—and grant certificates.

SEC. 13. No such certificate shall be made, except upon comparison of the original instrument with the record thereof, by the register making the certificate, and such certificate shall state the date when it was made, the fact of comparison, and the date when the original instrument was left for record; but shall be only prima facie evidence of the last fact.

Certificates, conditions and requisites of.
R. S., c. 7, § 13.

Recording officer shall not draft or aid in drafting any document he is required to record.
1893, c. 245.
See c. 63, § 30.
c. 79, § 15.

Records shall be made on linen paper.
—registers to make index.
R. S., c. 7, § 14.
1887, c. 12.

—and revise same.

—counties of York and Lincoln, exempt, as to certain volumes.

Deeds considered recorded when minute of time of reception is made.
R. S., c. 7, § 15.
R. S., c. 73, § 28.

Seizures and attachments, wills, certificates, etc., record of.
R. S., c. 7, § 16.
1893, c. 301, § 4.
See c. 38, § 75;
c. 63, § 24;
c. 77, §§ 13, 30;
c. 81, § 20;
c. 91, § 39;
c. 115, § 21.

Office in shire town.
R. S., c. 7, § 17.

SEC. 14. No city, county or state officer whose duty it is to record conveyances of any kind, assignments, certificates or other documents or papers whatsoever, shall draft or aid in drafting any conveyance, assignment, certificate or other document or paper which he is by law required to record, in full or in part; under a penalty of not exceeding one hundred dollars, to be recovered by any complainant by action of debt for his benefit or by indictment for the benefit of the county.

SEC. 15. The records in each registry office shall be made on paper of a fine texture, well sized and finished, the principal ingredient of which is linen. The registers shall make an alphabetical index to *each volume of* (the) records, without charge to the county, *and shall make all additional volumes of index* in the form known as ledger index, so that the same surnames shall be recorded together in each column of index, and shall (forthwith) change all volumes of index not heretofore revised to said form, and shall revise said *alphabetical* index as often as once a year (in ten years) for which they shall receive a reasonable compensation, to be approved by the county commissioners of the respective counties and drawn from the county treasury, *provided, however*, that the county commissioners of the county of York are not obliged to change such indexes for any volume of records completed before January one, seventeen hundred and sixty, and the county commissioners of the county of Lincoln before January one, eighteen hundred and sixty.

SEC. 16. Every register shall, at the time of receiving any deed or instrument for record, *minute* (certify) thereon the day and the time of day when it was received and filed; every such paper shall be considered as recorded at the time when *such minute is made* (it was received and such time shall be entered on the record thereof. Within one hour after its delivery to him, the register shall enter such time, the names of the grantor and grantee, and their places of residence, in a book kept for that purpose, and open to inspection in business hours;) and he shall suffer no deed or instrument for the conveyance of real estate to be altered, amended, or withdrawn, until it is fully recorded and examined. (a)

SEC. 17. Registers shall receive (and record all certificates in equity, copies of judgments and decrees certified by the clerk of courts in the county where the bill is pending, or the judgment or decree is rendered. They shall receive) all copies of seizures on execution, and special attachment made and attested by any officer, of real property situate in the *county or district of which he is register*, (their respective counties or districts) and copies of portions of wills, devising real estate so situate; and minute on them the time when they are received; also certificates of advertised stallions and copies of processes against domestic corporations filed for service by officers in *his* (the) registry, keep them on file for the inspection of parties interested, and enter them in suitable books, properly indexed.

SEC. 18. The register of deeds in each county in which there is but one register, shall keep his office in the shire town.

(a) 12 Me., 501; 17 Me., 395; 33 Me., 375; 35 Me., 557; 42 Me., 341; 81 Me., 302.

CHAPTER 8.

COUNTY TREASURERS.

SEC. 1. In each county some resident thereof shall be chosen treasurer on the second Monday of September eighteen hundred and eighty, and every two years thereafter, by the ballots of persons authorized by the constitution to vote for representatives.

Treasurers to be chosen biennially.
R. S., c. 8, § 1.

SEC. 2. The meetings for election of treasurers shall be notified, held, and all proceedings therein regulated, returns made, and proceedings thereon had, as provided in section two of chapter seven; and the governor and council shall forthwith notify the county commissioners of the county where such person resides, of his election.

Elections, when and how held.
R. S., c. 8, § 2.
—executive to notify county com'rs.
25 Me., 568.
Oath, bond, and tenure of office.
R. S., c. 8, § 3.
See c. 2, § 40.
63 Me., 364.
366.
See c. 135, § 14.

SEC. 3. The person so elected and accepting shall be sworn before the county commissioners of his county or two justices of the peace, and give bond to the county for the faithful discharge of his duties in such sum as the commissioners order, and with such sureties as they approve in writing thereon, and shall hold his office for two years from the first day of the next January, and until another is chosen and qualified in his place.

SEC. 4. If a person so chosen declines to accept, or a vacancy occurs, the governor, with the advice and consent of council, may appoint a suitable resident of the county, who, having accepted the trust, given bond, and been sworn, as prescribed in the preceding section, shall be treasurer for the remainder of the term and until another is chosen and qualified.

Vacancy filled by appointment from the executive.
R. S., c. 8, § 4.

SEC. 5. Neither the attorney general, county attorney, clerk of courts, sheriff of the county, nor any justice of the supreme or superior court, shall be county treasurer.

Persons not eligible.
R. S., c. 8, § 5.
See Constitution, art. ix, § 2.
Treasurer to account to co. com'rs.
R. S., c. 8, § 6.
62 Me., 255.
See c. 114, § 7.
—pay.

SEC. 6. The treasurer shall apply all moneys received by him for the use of the county, toward defraying its expenses, as the county commissioners, and the supreme judicial or superior court by their written order direct; each treasurer shall account with the commissioners of his county for all receipts and payments, and they may allow him reasonable compensation for his services, (when such compensation is not otherwise established by law). The salary of the treasurer of Waldo county shall be fixed by the county commissioners, but it shall not exceed four hundred dollars for each year, and in that proportion for any fractional part of a year.

—of treasurer of Waldo county.
1897, c. 211.

SEC. 7. He may enforce payment of taxes, in the manner prescribed for the treasurer of state. (a)

Enforce payment of taxes.
R. S., c. 8, § 7.

SEC. 8. Costs in all civil actions in the name of the State on scire facias or other process, paid before execution issues, shall be paid to the clerk of the court where the suit is pending, and be by him paid without deduction, to the county treasurer.

Receive costs in favor of state.
R. S., c. 8, § 8.

SEC. 9. Each treasurer shall, at the end of each year, in connection with the commissioners, make a statement of the financial condition of the county, showing in detail all moneys received into and paid out of its treasury, and other facts and statistics necessary to exhibit the true state of its finances, including the number of weeks' board and expense of clothing furnished prisoners, and shall publish in pamphlet form, a reasonable number of copies for distribution among its citizens.

Treasurers to make annual statement of financial standing.
R. S., c. 8, § 10.
1885, c. 305.
See c. 2, § 100.
—publish same for distribution.

SEC. 10. The treasurer of each county shall pay to the treasurer of the Law Library Association of his county for the uses and benefit of the county law library, twenty per cent of all funds (fines) actually paid into the county treasury for the violation of any of the provisions of chapter twenty-seven and of section one of chapter seventeen, providing, however,

Twenty per cent of certain fines, to be set apart for benefit of county law libraries.
1893, c. 271.

(a) See c. 6, §§ 136, 148, 149, 177, 186, 187, 192, 238, 244, 245, 249, 272.

—also dues
paid by attor-
neys.
R. S., c. 8, § 11.
See c. 113, § 2.

Record of
fines and bills
of costs.
R. S., c. 8, § 12.
See c. 135, § 1.

Annual
schedule of
securities
taken on dis-
charge of
prisoners, to
be rendered.
R. S., c. 8, § 13.
Copy of sher-
iff's account
to be trans-
mitted to sec-
retary of
state.
R. S., c. 8, § 14.

Also his own
account, with
county esti-
mate.
R. S., c. 8, § 15.
See c. 6, §§ 158,
159.
Accountable
to co. com'rs.
R. S., c. 8, § 16.
69 Me., 364.

Expenses of
keeping poor
convicts in
prison.
R. S., c. 8, § 17.

Account for
money paid
by U. S. for
use of jails.
R. S., c. 8, § 18.

that the sum so paid by the county treasurer shall not exceed five hundred dollars a year. He shall also pay to such treasurer all money received from persons admitted as attorneys in the supreme judicial court, and shall annually file in the state treasurer's office, before the second Wednesday of January, a list of persons paying the same.

SEC. 11. He shall enter in a suitable book an account of all fines, forfeitures, and bills of costs accruing to the State, which are, from time to time, certified to him by the clerk of the judicial courts of the county, and he shall note in said book when any of said sums are paid.

SEC. 12. He shall, within three months before the first Wednesday of each January, lay before the county commissioners a schedule of all notes and securities taken by the sheriff of such county for fines and costs on the liberation of poor convicts from prison, and by him delivered to said treasurer.

SEC. 13. He shall, at the expense of his county, make and transmit to the secretary of state by the eleventh day of each January, a true and attested copy of the account rendered and returned to him by the sheriff, showing the amount thereof retained by said sheriff, and the amount paid to such treasurer.

SEC. 14. He shall, annually, prepare and deliver his account as treasurer to the close of every year, to the clerk of the county commissioners, to be by him enclosed with the estimates for county taxes made by said commissioners, and transmitted to the secretary of state.

SEC. 15. Every treasurer holding money or effects belonging to his county, shall, annually, and oftener if required, exhibit an account thereof to the county commissioners for adjustment.

SEC. 16. He may charge to the State the sums paid by him from the treasury to the jailer of his county, for keeping and supporting poor convicts in prison, and allowed to him by the county commissioners, and two and a half per cent for his services in this particular duty, and the same shall be included in his account to be rendered to the treasurer of state as aforesaid.

SEC. 17. He shall receive, for the county, all money paid by the United States for the use and keeping of county jails, and account therefor according to law.

Note. County treasurers, duties of, as to standard weights and measures, c. 43, § 3; as to fines and costs in criminal cases, c. 135, §§ 11-14.

CHAPTER 9.

INDIAN TRIBES.

SEC. 1. Agents for the Penobscot and Passamaquoddy tribes of Indians shall be appointed by the governor, with the advice and consent of council, and hold their office during the pleasure of the governor and council.

Agents, how appointed; tenure.
R. S., c. 9, § 1.

SEC. 2. Vacancies shall be filled by the governor with the advice and consent of council, but there shall never be more than three agents for each tribe.

Vacancies filled by governor and council.
R. S., c. 9, § 2.
Agents to give bond, take care of their property.
R. S., c. 9, § 3.
See Const. of Me.
Art. ix. § 1.
—duties.
1891, c. 122.

SEC. 3. Such agents shall *be sworn and shall* give bond to the State, with sureties to the satisfaction of the governor and council, for the faithful discharge of their duties, and have the care and management of the property belonging to the tribes for their benefit; each of said agents shall at least once in six months visit each Indian reservation within his agency limits where Indians reside, and incorporate into his annual report the dates of such visits, and the condition in which he found the Indians on each reservation at each visit.

Keep record of proceedings, and accounts of receipts and expenditures.
R. S., c. 9, § 4.

SEC. 4. The agents shall keep a true record of their proceedings, and correct accounts of all receipts and expenditures of every kind; and shall annually, and oftener if required, lay them before the governor and council for inspection and adjustment, who may settle and adjust them, and draw warrants on the treasury for such sums as are, from time to time, found necessary to carry into effect all treaties with said tribes.

SEC. 5. Agents shall not exceed in their expenditure the appropriations for their tribes, without the written order of the governor, nor shall they be re-imbursed for any excess.

Agents not to exceed appropriations.
R. S., c. 9, § 5.
See c. 2, § 21.
Agents' annual reports.
R. S., c. 9, § 6.

SEC. 6. The agents shall submit printed annual reports to the governor and council, on or before the fifteenth day of each December, with proper vouchers for the expenditure of moneys intrusted to them.

SEC. 7. Contracts relating to the sale or disposal of trees, timber or grass on said Indian lands, made with any Indian belonging to either of said tribes, unless examined and allowed by the agent of his tribe, are void.

Contracts of Indians for timber and grass, void.
R. S., c. 9, § 7.
24 Me., 409.
Agents' leases and contracts limited to one year and \$500.
R. S., c. 9, § 8.

SEC. 8. No lease of land, or contract for trees, timber, or grass, made by the agent of either tribe, has effect for more than one year; nor shall an agent, in any one year, sell or dispose of trees or timber of said Indians, to an amount exceeding five hundred dollars, except as provided in sections twenty-three and thirty-six.

SEC. 9. Such agents may, in their own names and capacity, maintain actions for money due to any Indians, and for injuries done to them or their property; and all sums or damages so recovered shall be distributed to the Indians of the tribe, according to their usages, or be invested in useful articles.

Agents may sue in their own names.
R. S., c. 9, § 9.
21 Me., 536.
—See special laws of 1867, c. 325.

PENOBSCOT TRIBE.

SEC. 10. A tribal committee of the Penobscot tribe of Indians shall be chosen annually, in the month of November, to consist of twelve members of said tribe. No member of said committee shall be less than twenty-one years of age. Six members thereof shall be chosen by the old party so called, and six members thereof by the new party, so called, at separate meetings held as hereinafter provided.

Tribal committee shall be chosen annually.
1899, c. 30.
—six shall be chosen by each party.

SEC. 11. Meetings of each of said parties for the election of members of said committee shall be called by the agent of said tribe, who shall give notice thereof in the same manner as notice of the meeting for the election of governor of said tribe is *now* required to be given; and at such meeting said agent or some person appointed in writing by him shall pre-

Meetings for election of committee.
1895, c. 126, § 2.
—how called and held.

—agent shall
issue certifi-
cates of
election.

—vacancy,
how filled.

Committee
may adopt
person into
tribe.
1895, c. 126, § 4.

Certificate of
adoption shall
be filed with
agent.
1895, c. 126, § 5.

Persons
adopted, re-
quired to
make oath.
1895, c. 126, § 6.

Membership,
how acquired.

—by birth.

—by adoption.

—by
marriage.
1901, c. 290, § 1.

Evidence of
marriage.
1901, c. 290, § 2.

Membership
shall be
deemed lost
when tribe is
abandoned.
1901, c. 290, § 4.

Any member
residing for 5
years without
limits of
tribe shall not
receive divi-
dends.
1901, c. 290, § 5.

side, who shall receive, sort, count and declare in open meeting the vote given in for members of said committee. The said agent shall issue certificates of election to the persons thus elected, who shall hold office as such members, until a new election is had, unless their term of office is sooner terminated by resignation or by ceasing to be members of said tribe. Whenever any vacancy occurs in said committee, the agent shall call a meeting of the party entitled to fill the same, and said party shall fill such vacancy.

SEC. 12. Said tribal committee at any regularly held meeting may, by three-fourths vote of its total membership, adopt into said tribe any person who is in whole or in part of Indian blood, and who has had his or her residence for at least one year next preceding such adoption upon any reservation of said tribe; and the decision of said committee upon such residence and Indian descent shall be conclusive. The adoption of a child by any member of the tribe under ordinary legal process shall not of itself constitute such child a member of said tribe; but the power of adoption into the tribe shall in all cases rest with the aforesaid tribal committee.

SEC. 13. Whenever said tribal committee shall vote to adopt any person into said tribe, a certificate of such vote of adoption shall be signed by the person presiding at the meeting, and said certificate shall be filed with the agent of said tribe; and said adopted person shall thereafter be deemed and accepted to be a member of said tribe for all intents and purposes, and shall be enrolled as such upon the list of its members.

SEC. 14. All male persons adopted as above provided, shall, within one month after such adoption, or if a minor within one month after becoming twenty-one years of age, make oath before the agent of said tribe that they will demean themselves as discreet, industrious and good members of said tribe, and will faithfully fulfil the duties incumbent upon them as such members.

SEC. 15. Membership in the Penobscot tribe of Indians may, after March twenty-two, nineteen hundred and one, be acquired only as follows:

I. By birth.

II. By adoption into the tribe as determined by its tribal committee, in accordance with the provisions of sections twelve and thirteen.

III. By marriage to a male member of said tribe; but membership by marriage can be acquired only by such persons as are in whole or in part of Indian blood, and it shall not include the previous issue of the person acquiring it.

SEC. 16. A certificate of marriage signed by the person solemnizing the same, or an attested copy of the record thereof, shall be sufficient evidence of such marriage.

SEC. 17. If any member of said tribe shall abandon it and join another tribe of Indians, he shall be deemed to have lost his membership in the Penobscot tribe, and shall not be entitled to any share of dividends, rentals or other money thereafter apportioned among the members of said tribe, nor to any other subsequent rights of membership.

SEC. 18. If any member of said tribe shall, after March twenty-two, nineteen hundred and one, reside for a period of five successive years without the limits of the tribal reservation, he shall not be entitled to receive any share accruing after the expiration of said period of the dividends, rentals or other moneys to be divided among said tribe; but any such shares accruing within said period, shall be paid to him or his legal representatives if applied for within one year after the expiration of said five years, unless the same have been used by the agent under the provisions of section twenty-one. All such shares not so used or applied for within said time shall be added to the general distributive fund of said tribe for apportionment by the agent.

SEC. 19. When any member loses his membership under section seventeen, or his right to share in dividends, rentals or other moneys under section eighteen, no member of his family to whom the provisions of said sections do not personally apply shall be deemed to have lost such membership or right.

Loss of membership does not affect membership of other members of the family.
1901, c. 290, § 6.

SEC. 20. Any person a member of said tribe on March twenty-two, nineteen hundred and one, as shown by the tribal census taken under the laws of the state, who shall forfeit any rights of membership, may regain said rights by residing for one continuous year upon the tribal reservation; but such renewal of rights shall not entitle such person to any share in the dividends, rentals or moneys which previously thereto have come into the hands of the agent, nor have any other retrospective effect.

How a person may be restored to membership.
1901, c. 290, § 7.

SEC. 21. If any member of said tribe shall desert his family, or fail to provide properly for said family's support, the agent may in his discretion use for the benefit of such family any part or all of said member's dividends or share of rentals or any money assigned to him from state funds or coming to him in any way by apportionment or distribution through the hands of said agent.

Money forfeited may be used for benefit of family.
1901, c. 290, § 8.

SEC. 22. The agent for the Penobscot tribe shall provide, furnish, pay and deliver to said tribe, on account of the State, such articles, goods, provisions and moneys, as from time to time become due under any treaty or law. (a)

What payments agents shall make to Penobscots.
R. S., c. 9, § 10.

SEC. 23. The islands belonging to said tribe, may be leased by their agents, for the benefit of such tribe, for a term not exceeding twelve years, if such lease, and the terms and conditions thereof are assented to by the governor and lieutenant governor of the tribe, and approved by the governor of the state; if such lease is on credit, it shall be at the risk of the agent, and accounted for as money; and the avails thereof shall be placed by him in the state treasury, subject to the order of the governor and council according to law.

Islands of Penobscots may be leased, with assent of the state and of the tribe.
—If on credit, at agent's risk.
R. S., c. 9, § 11.

SEC. 24. The agent of the Penobscot tribe shall record the return of the Indian commissioners appointed by the governor and council under chapter one hundred and thirty-seven of the public laws of eighteen hundred and eighty-three, as made to him, as well as the certificates when issued by him upon such return, in suitable duplicate books having proper indexes, one of which shall be kept by said agent and his successors for reference, and the other shall be deposited in the registry of deeds of Penobscot county to be kept like other records.

Returns and land certificates of Indian commissioners, how and where to be recorded.
R. S., c. 9, § 12.

SEC. 25. Any Indian holding lands under a certificate issued as aforesaid, or by virtue of any assignment under the laws for the apportionment of the lands of said Penobscot tribe, may sell and convey the same to any member of the same tribe with the approval of the agent; *provided*, that no Indian shall purchase lands upon the reservation of said tribe beyond his fair proportion of such reservation.

Any Indian holding land under certificate, may convey same to another Indian of same tribe.
R. S., c. 9, § 13.
Lots not to be sold or leased.
R. S., c. 9, § 14.
69 Me., 477.
See Resolve, 1867, c. 133;
1878, c. 6.

SEC. 26. No such Indian shall sell or lease his lot except as provided by law; and if he carries off the growth faster than is necessary for cultivation, except by permission of the agent, or commits strip or waste, he shall be dealt with as a trespasser.

Surveys and plans of islands deemed authentic.
R. S., c. 9, § 15.

SEC. 27. The surveys of the islands in Penobscot River from Oldtown Falls to Mattawamkeag Point and field notes thereof, as made under chapter one hundred and fifty-eight of the public laws of eighteen hundred and thirty-five and chapter three hundred and ninety-six of the public laws of eighteen hundred and thirty-nine, plans of which were returned to the land office and to the Indian agent, shall be deemed authentic in all matters to which they relate; and the water privileges belonging to said islands, valuable for mills, booms, fisheries, tracts of wood and timber land, and other lots indicated on said plans as reserved for public use, (except

—water privileges, and wood and timber lands reserved for public use of tribe.

(a) See Resolves 1867, c. 96; 1874, c. 301.

the public farm which is subject to allotment by chapter twenty-two, of the private and special laws of eighteen hundred and seventy-eight,) are not subject to assignment or distribution to members of said tribe, but shall remain for the benefit of the whole tribe.

Assignments
of unassigned
lands, to
whom made.
R. S., c. 9, § 16.

SEC. 28. The agent of said tribe, on application of any Indian thereof, male or female, twenty-one years of age or more, to whom his proportion of the tribe's lands has never been assigned, or has never come by inheritance, or who does not already hold by assignment, purchase or otherwise his fair share of said lands, may cause a lot suitable for cultivation to be surveyed to such applicant from the unassigned lands of the tribe, if any, and may assign the same to him and designate the same upon the plan aforesaid. All lots so designated shall be limited by said plan and occupied accordingly, and any lot, when so assigned, shall be the property of the person to whom it is assigned, during the pleasure of the legislature.

Assignments
to be accom-
panied by
certificate of
agent.
—form of
certificate.
R. S., c. 9, § 17.

SEC. 29. Such assignments shall be accompanied by a certificate from the agent to be recorded as in section thirty-two, in form substantially as follows:

"Know all men by these presents, that I, ———, agent of the Penobscot tribe of Indians, have caused to be surveyed and set off to ———, a portion of the lands belonging to said tribe on the islands in Penobscot river, as contemplated by acts of the legislature, bounded and described as follows, viz:—

* * * * *

'To have and to hold to him, his heirs and assigns, as contemplated by said acts, during the will of the legislature.

In witness whereof I have hereunto set my hand and seal as agent of the Penobscot tribe of Indians, this ——— day of ———, nineteen hundred and ———."

Abandon-
ment of tribe
forfeits lands.
R. S., c. 9, § 18.

SEC. 30. Any member of said tribe who abandons it and joins any other tribe, forfeits all lands assigned to him, and the same may be assigned anew, as provided in section twenty-eight.

Death of own-
er and de-
scription of
lots to be re-
corded by
agents.
R. S., c. 9, § 19.
Conveyances
to be by re-
lease deed.
—how and
where to be
recorded.
—until record-
ed, inopera-
tive.
—foregoing,
how applied
to Oldtown
Island, etc.
R. S., c. 9, § 20.
When deeds
made and de-
posited with
agent may be
delivered
after death of
grantor.
R. S., c. 9, § 21.

SEC. 31. Said agent shall enter upon his record a memorandum of the death of any Indian owning lands, the date thereof, a description of the lots owned by the deceased, and the names of those persons, so far as ascertainable, who are entitled to such lands by inheritance.

SEC. 32. Conveyances made by virtue of section twenty-five shall be by release deed, executed and acknowledged, and the approval of the agent shall be written thereon; said deed and approval shall be recorded by the agent without fee, in a suitable book kept by him; also by the register of deeds of Penobscot county in a like book kept in the registry of deeds in said county, upon payment of twenty-five cents for each deed so recorded. And until recorded as herein provided, no deed made as aforesaid shall pass any title. This chapter applies to house-lots on the point of Oldtown Island, as well as to lands allotted for agricultural purposes.

SEC. 33. Deeds made by any Indian of the Penobscot tribe as provided in the preceding section, may be deposited with said agent to be delivered by him to the grantee named therein, after the death of the grantor, if the fact that such deed is so deposited to be so delivered, appears by the deed itself; and when delivered by said agent, it shall pass all the title of the grantor in the premises at the time of his death.

Copies of
deeds are
evidence.
R. S., c. 9, § 22.

SEC. 34. Copies of deeds or certificates recorded as provided in this chapter, duly attested by the register of deeds or by the agent of said tribe, shall be evidence in all actions or controversies relating to title to lands between members of said tribe.

Lease of
island shores.
R. S., c. 9, § 23.
See special
laws of 1873,
c. 267;
1885, c. 517.

SEC. 35. The shores of the islands in the Penobscot river belonging to said tribe shall be leased for booming or hitching logs, under the orders of the governor and council. Such leases shall not run longer than five years. Notices of the time and place of leasing shall be given by publishing the same in one of the daily papers of Bangor for thirty days, and shall

specify the shores to be leased and the limits of each lot. All sums received from rent of said shores shall be paid to the treasurer of state, to be held in trust, and paid to said tribe on warrant of the governor and council as provided in section one, chapter two hundred and sixty-seven, of the special laws of eighteen hundred and seventy-three.

SEC. 36. The agent may, with the approval of the governor and council, lease any reserved privileges for mills, booms, and fisheries, for a term sufficiently long to induce persons to take leases of them; and all rents shall be paid into the treasury, to be expended for the benefit of the tribe, under direction of the governor and council.

SEC. 37. The governor and council may draw warrants on the treasury for any sum not exceeding the interest on the price of the four townships purchased by the State of the Penobscot tribe in June, eighteen hundred and thirty-three, and of any other money paid into the treasury; and for the full amount of rents paid in as aforesaid; and when the whole amount of such sums, in the opinion of the governor and council, is more than is necessary for said tribe, the excess may be invested for their benefit.

SEC. 38. An accurate census of the Penobscot tribe shall be taken early each January by one or more of the superintending school committee of the town of Oldtown, upon the best information which they can obtain, as hereinafter provided, stating, as nearly as may be, the name, sex and age of each Indian as it existed on the first day of such January, each family by itself. On or before the tenth day of January, annually, the original, certified under oath, shall be delivered to the agent, and a copy thereof to the governor of said tribe for their use. On the first Wednesday of January, annually, said committee shall hold a meeting with said tribe on Oldtown Island, for receiving information from such of the tribe as may attend, as to the membership of the tribe, the identity of persons and the correctness of names; due notice in writing of the time and place of which meeting shall be given by said committee. The tribal committee shall meet the said superintending school committee at the time and place so appointed. At said meeting any member of said school committee shall preside, and fifteen of said tribal committee shall constitute a quorum thereof; and on said first Wednesday of January annually the names of all persons entitled to membership under section fifteen shall be reported by the tribal committee to the person authorized by law to take the census of said tribe, and shall thereupon be placed on the census roll.

Corrections of the list, by reason of births, deaths or omissions, may, as they come to the knowledge of the committee, be certified to the agent, and he shall correct his list accordingly. This list, so corrected, shall, with his account, be returned to the governor and council. A reasonable compensation shall be paid to the committee by the agent and charged in his account, and allowed and paid to him out of the state treasury.

SEC. 39. On the first Tuesday of November, eighteen hundred and eighty-four and biennially thereafter, the Penobscot Indians shall hold their election for the choice of governor and lieutenant governor of said tribe, and a representative to the legislature of this state. The agent of said tribe shall give notice of the time and place, seven days before said day of election by posting notices thereof, one at his office and one in some conspicuous place on Oldtown Island. Said agent shall receive, sort and count the votes given in at said election, in presence of the members of the tribe, and shall give to those elected, certificates thereof.

—term of.

—notice of.

—rents of shores, how appropriated.

Agents may lease privileges for mills, booms and fisheries. R. S., c. 9, § 24.

Governor to draw warrants for interest on four townships purchased; also for rents. R. S., c. 9, § 25.

Census of Penobscot Indians.

—how, by whom and when taken. R. S., c. 9, § 26.

—annual meeting with school committee of Oldtown.

—notice thereof.

—tribal committee shall meet school committee.

1895, c. 126, § 3.

—persons entitled to membership shall be reported to person appointed to take census. 1901 c. 290, § 3.

—lists may be corrected.

—return to be made to governor, etc.

—compensation of committee.

Time for biennial election of tribe. R. S., c. 9, § 27. 1895, c. 163.

PASSAMAQUODDY INDIANS.

SEC. 40. The agent of the Passamaquoddy tribe may sell to the best advantage, at public or private sale, to a citizen of the state, the timber and grass from township numbered two on the St. Croix river, usually called the Indian township, to the amount of one thousand dollars annu-

Agent of Passamaquoddy tribe may sell timber on township number

two,
R. S., c. 9, § 23.
—surveyor to
be sworn.

No sale or
permit to a
foreigner.
13 Me. 385.

—penalty.
R. S., c. 9, § 23.

Lands in In-
dian township,
may be leased
or sold.
1887, c. 84.

\$1,000 to be
paid yearly to
tribe.
\$700, how and
when to be
paid.
\$300, how dis-
tributed,
to the poor.
R. S., c. 9, § 30.

ally; expressly retaining in the written contract of sale a lien on the timber and grass cut, until the amount due for stumpage thereon is paid. Every surveyor appointed by such agent to scale or survey the lumber so sold, before entering on his duties, shall be sworn to the faithful performance of his trust, and shall file a certificate of his oath with the agent.

SEC. 41. No citizen or subject of a foreign government shall purchase, cut, or carry off trees, timber, or grass, from the township reserved for the benefit of the Passamaquoddy tribe; and if their agent gives to such citizen or subject a permit for such unlawful purpose, he forfeits not exceeding five hundred, nor less than one hundred dollars, to be recovered by action of debt, half to the State and half to the prosecutor.

SEC. 42. The governor and council may, at the expense of the state, and for the benefit of the Passamaquoddy tribe, lease or sell the whole or any part of the Indian township, on such terms as they deem just, and all sums received from such leases or sales shall be credited to the funds of said tribe. (a)

SEC. 43. Out of the interest accruing upon the funds belonging to said tribe, the agent shall, in person, pay to said Indians one thousand dollars annually, as follows: four hundred dollars in May, and three hundred dollars in November, in an equal proportion to each member of the tribe; and he shall personally distribute three hundred dollars to the distressed poor of the tribe, in sums not exceeding fifty dollars in one month, in such portions to each of them, as his circumstances demand.

GENERAL PROVISIONS.

Warrants,
how drawn.
R. S., c. 9, § 31.
Resolve,
1867, c. 96.
Penalty for
selling or giv-
ing liquor to
Indians.
R. S., c. 9, § 32.
Bounties on
produce.
R. S., c. 9, § 33.

Wheat.

Rye, etc.

Potatoes, etc.

Proof to be
made to
agent.
R. S., c. 9, § 34.

Agent to set-
tle account in
January, an-
nually.
R. S., c. 9, § 35.

SEC. 44. The governor and council may draw warrants on the treasurer for such sums as are payable to the Indians, for the salary of the agent, and for the bounties on agricultural products as hereinafter provided.

SEC. 45. Whoever sells or gives to an Indian intoxicating liquors, forfeits not less than five, nor more than twenty dollars, half to the State, and half to the complainant.

SEC. 46. Bounties shall be paid to every Indian of either of said tribes for produce raised by him either on his own land, or on land belonging to the tribe, as follows:

I. For every bushel of wheat, twenty cents.

II. For every bushel of rye, oats, barley, buckwheat, peas, or beans, ten cents.

III. For every bushel of potatoes, turnips, parsnips, beets, or carrots, five cents.

SEC. 47. Before any bounty is paid to such Indian, he shall prove to the satisfaction of the agent the number of bushels of each article before named, raised by him on such land.

SEC. 48. Agents shall keep an account of money so paid out, and present it duly certified to the governor and council in January annually, for examination and allowance.

(a) By c. 84 of the private and special laws of 1899, the governor and council were authorized to lease or sell the whole or any part of the Indian reservation in the town of Perry.

Note. By c. 493 of the private and special laws of 1885, the governor was authorized to appoint special constables in each of the Indian tribes of the state.

By c. 49 of the private and special laws of 1899, provision was made for the election of a policeman by the Penobscot tribe, and c. 493 above mentioned was superseded as to that tribe.

By c. 56 of the resolves of 1887, provision was made for an agricultural superintendent for the Passamaquoddy tribe.

CHAPTER 10.

THE MILITIA.

In obedience to the legislative resolve for the revision and consolidation of the public laws of the state, approved March 21, 1901, (chapter two hundred and twenty-one) the publication of chapter ten is omitted from this volume, as it was from the revisions of 1871 and 1883.

It embraces "An Act to revise and consolidate the laws relating to the Militia," chapter two hundred and sixty-six of the public laws of 1893, and the following acts amendatory thereof:

Public Laws of 1895, chapter 3;
Public Laws of 1897, chapter 203;
Public Laws of 1899, chapter 128;
Public Laws of 1901, chapter 167;

Also, "An Act to establish a Naval Reserve as a part of the National Guard of the State of Maine," chapter forty-six of the public laws of 1899;

Also, "An Act to provide for the retirement of commissioned officers of the Militia or the National Guard of the State of Maine," chapter one hundred and fifty-nine of the public laws of 1901.