

MAINE STATE LEGISLATURE

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THE
REVISED STATUTES

OF THE
STATE OF MAINE,

PASSED OCTOBER 22, 1840;

TO WHICH ARE PREFIXED

THE CONSTITUTIONS

OF THE

United States and of the State of Maine,

AND TO WHICH ARE SUBJOINED THE OTHER

PUBLIC LAWS OF 1840 AND 1841,

WITH AN

APPENDIX.

PRINTED AND PUBLISHED IN COMPLIANCE WITH A RESOLVE OF OCTOBER 22, 1840.

Augusta:

PUBLISHED BY WILLIAM R. SMITH & Co., PRINTERS TO THE STATE.

.....
1841.

ERRATA.

PAGE 65, section 27, line 18, after "not," read "to."

92,	46,	1, for "She," read "The."
119,	5,	3, after "fife," for "a," read "or."
138,	62,	6, for "offier," read "officer."
405,	13,	1, for "28," read "13."
414,	3,	3, for "couaty," read "county."
440,	31,	4, in a few copies, for "on," read "or."
453,	28,	2, _____ for "necessay," read "necessary."
500,	23,	2, of the margin, for "dease," read "cease."
619,	24,	2, for "administrator of any contractors," read "administrators of any contractor."

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837, 2d column,	1, dele "MILITIA," so as to read OFFICERS of the state prison.
842, 2d	46, for "527," read "537."
851, 1st	62, for "610," read "616."
857, 2d	14, for "163," read "162."
867, 2d	49, for "568," read "508."
875, 1st	14, for "wrunq," read "rung."
880, 1st	54, for "775," read "475."

SECT. 4. The petitioners shall pay the officer's fees, namely: CHAP. 13.
 thirty cents for each service, and twelve cents for each page of Fees of the of-
 copy, and four cents for each mile of travel, in making such service. ficer.
1821, 166, § 2.

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ARTICLE I. OF TAXES ON UNINCORPORATED PLACES.

State taxes on tracts of land not otherwise taxed to be advertised by the state treasurer. 1836, 201, § 1.

SECTION 1. Whenever a state tax shall be imposed, or assessed by the legislature on any township or tract of land not taxable by the assessors of any town or organized plantation, it shall be the duty of the state treasurer to cause the said assessment to be published in the newspaper of the printer to the state, three weeks successively, the last publication to be within three months from the day on which such assessment was made by the legislature.

Lien on the land for such taxes. 1836, 201, § 1.

SECT. 2. The said land shall be held liable to the state for the payment of all such state taxes, and for the repayment of all such sums, as the state may have paid, to discharge any taxes or rates assessed by county commissioners, together with the interest thereon, for the term and at the rate hereinafter specified.

County taxes on such lands to be notified to the state treasurer. 1836, 201, § 2.

SECT. 3. Whenever any rate or tax, on any such township or tract of land, as is mentioned in the preceding sections, shall have been duly assessed, or ordered by the county commissioners, whether such assessment be for the purpose of defraying the ordinary county expenses, or for making, or keeping in repair, highways through, or within the limits of such township or tract, it shall be the duty of the county treasurer, immediately to notify the state treasurer of the same; specifying the tract assessed, and the time and amount of such assessment.

Of the state treasurer's proceedings. 1836, 201, § 2.

SECT. 4. It shall be the duty of the state treasurer forthwith to give credit to said county treasurer for said sum, on the books of the state treasury, and forward a certificate of the same to the county treasurer; and he shall cause said assessment to be published in the same manner, as is provided in case of the assessment of a tax by the legislature.

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Governor to draw his warrant therefor. 1836, 201, § 2.

SECT. 6. The governor, with advice of the council, having drawn his warrant therefor, the state treasurer shall forthwith pay the same to said county treasurer, and take his receipt for the same.

County treasurer precluded from selling such lands. 1836, 201, § 2.

SECT. 7. The county treasurer shall be precluded from advertising the same, or causing to be sold such township or tract of land for any tax, for which he shall have received credit as aforesaid, on the books of the treasury.

Within what time the owner may redeem the same, and on what terms. 1836, 201, § 3.

SECT. 8. The owner of any such township or tract of land, as assessed as aforesaid by the legislature, or county commissioners, and advertised as aforesaid by the state treasurer, may, at any time within four years from the time of publishing said assessment, redeem the same, by paying into the treasury of the state, the amount of all state taxes, and all the amounts due thereon, which the state may have paid or credited to the county treasurer, for any taxes or rates asses-

sed on said land by the county commissioners, together with interest on said sums, at the rate of twenty per cent. per year, said interest to be computed on said state tax, from the expiration of one year from the date of the respective acts of assessment; and the interest on said sums, which may have been paid or credited to said county treasurer, to be computed from the respective dates of the governor's warrants, drawn as aforesaid, for said payment, to said county treasurer.

SECT. 9. If any state tax upon any township or tract aforesaid, which shall have been advertised in the manner prescribed in the first section, together with the interest thereon, as above required, shall not have been paid into the state treasury, for the space of four years next following the act of assessment by the legislature; or if any sum, advanced to the county treasurer, or credited to him by the state, as aforesaid, for the payment of any tax assessed by the county commissioners, upon such township or tract, together with the interest required thereon, shall not have been paid into the state treasury, within four years from the giving credit to said county treasurer on the books of the state, then, in either such case, said township or tract shall be wholly forfeited, and the title thereof shall vest in the state, free and quit from all claims by any former owner, and the same shall be held and owned by the state, by a title, which is hereby declared to be perfect and indefeasible.

In case of non-payment the land forfeited after four years. 1836, 201, § 4.

SECT. 10. All laws now in force, relating to the collection of taxes, shall be and remain in full force, for all the purposes of collecting any taxes, which may have been assessed prior to January first, in the year of our Lord one thousand eight hundred and forty one.

Laws now in force retained for the purposes of collection of taxes prior to 1841.

ARTICLE II. OF THE ASSESSMENT OF TAXES IN INCORPORATED PLACES.

SECT. 11. When any state tax is imposed, and is required to be assessed by the proper officers of the several towns and plantations in the state, the treasurer of the state shall send such warrants, as he shall from time to time be ordered to issue, for the assessment of such tax, enclosed to the sheriffs of the different counties, whose duty it shall be to transmit the same to the assessors of the several towns and organized plantations, in their respective counties, according to the directions thereof.

Of state taxes assessed on towns. 1821, 116, § 4.

SECT. 12. For the purpose of the assessment of any county tax, the county commissioners in the several counties, at their regular meeting or session next before the first day of January annually, shall make up and 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 and court houses and appertenances, with the debts, owed by such counties respectively.

Estimates for county taxes to be annually made by the county commissioners. 1821, 97, § 1.

SECT. 13. Said estimates shall be recorded by the clerk of said commissioners in a book provided and kept for that purpose; and a copy of said estimates shall be signed by the chairman of the county commissioners, and attested by their respective clerks, who shall transmit the same to the office of the secretary of state, on or

To be recorded and a copy transmitted to the secretary of state. 1821, 97, § 1.

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County commissioners warrant to the assessors of towns.
1821, 73, § 1.
20 Pick. 418.

SECT. 14. The county commissioners of each county shall issue their warrant to the assessors of each town and organized plantation in the county, requiring them forthwith to assess, in due form of law, the sum apportioned and set on such town or plantation, and to commit the assessment to the collector or constable for collection according to law.

No town tax, except for sums legally voted by the town.
21 Pick. 64.

SECT. 15. For the purpose of the legal assessment of any town, plantation, or parish tax, the sum so assessed must have been granted and voted for a legal object, at a meeting of the inhabitants of such town, and of the inhabitants or members of such parish, being legally qualified voters, called and notified in the manner prescribed in chapters five and eighteen.

Of assessors of towns.
1821, 116, § 1.
1 Pick. 109.

SECT. 16. In each town, there shall be annually chosen three or five persons, to be assessors of all state, county and town taxes, which they shall be authorized to assess, in the course of the year, for which they are chosen.

Assessors to give notice before making any assessment.
1821, 116, § 12.
8 Pick. 380, 494.

SECT. 17. The assessors of each town, a convenient time before making any assessment, shall give seasonable notice, in writing, to the inhabitants, by posting up notifications in some public place in the town, or notify the respective inhabitants in such other way, as the town may at its annual meeting direct, to make, and bring in to them, true and perfect lists of their polls and all their estates, real and personal, not by law exempted from taxation, which they were possessed of at such periods, as the legislature may from time to time order and direct.

Consequences of not bringing in lists to assessors.
1821, 116, § 12.

SECT. 18. If any person, after such notice, shall not bring in such lists, he shall be thereby barred of his right, to make application to the county commissioners for any abatement of the assessment on him, unless such person shall make it appear to such commissioners, that he was unable to offer such list at the time appointed.

Assessors may require such lists to be sworn to.
1821, 116, § 12.

SECT. 19. The assessors, or either of them, may require the person presenting such list to make oath that the same is true, which oath either of the assessors may administer; and such list, being exhibited on oath, shall be a rule for that person's proportion of the tax.

Assessors may make abatements on application within one year.
1821, 116, § 13.
6 Pick. 98.

SECT. 20. The assessors, on application, within one year from the assessment, may make such reasonable abatement, as they think proper.

Right of appeal to the county commissioners.
1821, 116, § 13.

SECT. 21. If the assessors shall refuse to make any abatement, the complainant may apply to the county commissioners, at their next meeting, and, should they be of opinion that he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury, so much as the commissioners shall see cause to abate, of the tax upon him, with incidental charges. And the commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it.

Taxes to be assessed according to the rules of the last act,

SECT. 22. The assessors, so chosen and sworn, shall assess upon the polls and estates within such town, their due proportion of any tax, according to the rules in the then last act for raising a state

tax, and in this chapter, and make perfect lists thereof under their hands, and commit the same to the constable or collector of their town, if there be any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, of the form hereinafter prescribed.

SECT. 23. All county and town taxes shall be assessed and apportioned by the assessors of the several towns, upon the polls and estates within the same, according to the rules prescribed in the preceding section.

SECT. 24. The assessors of any town may add their proportion of the state and county tax to any of their other taxes, and make out warrants and certificates accordingly.

SECT. 25. The assessors are empowered to apportion on the polls and estates, according to law, such additional sum, over and above the precise sum to them committed to assess, as any fractional division of such sum may render convenient, in the apportionment thereof, not exceeding five per cent. on the sum committed; and they shall certify that fact to the treasurer of such town or plantation.

SECT. 26. The assessors shall make a record of their assessment, and of the invoice and valuation, from which such assessment was made, and, before the taxes are committed to the proper officer for collection, deposit the same, or a copy thereof, in the assessors' office, when any such is kept, 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, for the purposes aforesaid.

SECT. 27. As soon as the assessors of any town have assessed any state tax, and committed the same, with a warrant for its collection, to the proper officer, they shall return a certificate thereof to the state treasurer, with the name of such officer.

SECT. 28. When they have assessed, and committed for collection, any county tax, to the proper officer, they shall return a certificate of the fact to the county treasurer, with the name of the officer, to whom it was committed.

SECT. 29. If any town shall not choose assessors as aforesaid, or if so many of them shall refuse to accept, as that there shall not be such a number, as the town shall have required, then the selectmen of the town shall be the assessors thereof, and each of them shall be sworn to a faithful discharge of his duty as assessor, and each selectman and assessor shall be paid for his services one dollar for every day, he is necessarily employed in the service of the town.

SECT. 30. If any town shall neglect to choose selectmen or assessors, the default being made known to the district court within the county, such town shall forfeit and pay a sum, not exceeding three hundred dollars, nor less than one hundred dollars, as said court shall order, for the use of the state.

SECT. 31. In such case, as also when neither the selectmen nor assessors, chosen by any town, shall accept the trust, the county commissioners are empowered to appoint three or more suitable persons in the county, to be assessors of taxes, as before mentioned; and such assessors, being duly sworn, shall assess upon the polls

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Raising a state tax.
1821, 116, § 1.
7 Mass. 523.
4 Greenl. 72.
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County and town taxes assessed by the same rules.
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20 Pick. 413.
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1821, 116, § 1, 15.
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1 Pick. 482.

Certificate of assessors to the state treasurer of state tax.
1821, 116, § 1.

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Selectmen to be assessors in case of failure of choice of assessors.
1821, 116, § 2.

Penalty on towns for not choosing assessors or selectmen.
1821, 116, § 3.

When county commissioners may appoint assessors of towns.
1821, 116, § 3.

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Proceedings thereupon.

Duty of such assessors to observe warrants of state and county treasurers, [county commissioners. See § 14.] 1821, 116, § 5. 20 Pick. 418.

Penalty on assessors neglecting to assess any state tax. 1821, 116, § 5.

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When the assessors may be arrested.

Other assessors to be appointed by county commissioners in case of such neglect. 1821, 116, § 5.

How the state treasurer may proceed, when towns neglect for five months to assess a state tax. 1821, 116, § 20.

and estates within the town, their due proportion, according to law, together with the said penalty, where the town makes default as aforesaid, and such sum, as shall answer their own reasonable charges for time and expense, in said service, not exceeding one dollar per day for each man; and shall issue a warrant, under their hands, for collecting the same, and transmit a certificate thereof to the treasurer of the state, with the name of the person, to whom the warrant is committed, and the assessors shall be paid their charges, as adjusted by the commissioners, out of the state treasury.

SECT. 32. All assessors, chosen or appointed as above provided, shall duly observe all such warrants, as they shall receive, while in office, from the state treasurer, or the treasurer of the county, in which they reside, pursuant to any act of the legislature, imposing it for the use of the state, or granting it for the use of the county.

SECT. 33. If the assessors of any town shall refuse or neglect to assess any state tax, apportioned on such town, and which they were required by the state treasurer's warrant to assess, they shall forfeit and pay the full sum mentioned in such warrant, to the use of the state, and the treasurer of the state shall issue his warrant to the sheriff of the county, to levy the said sum, by distress and sale of the estate, real and personal, of such deficient assessors.

SECT. 34. If such assessors shall neglect to assess the amount of the county tax, required in the county treasurer's warrant to them to assess, they shall forfeit that sum to the use of said county, and the same shall be levied by sale of the estate, real and personal, of such assessors, by virtue of a warrant issued by the county treasurer to the sheriff of the county, for that purpose.

SECT. 35. If the sheriff cannot, on either of said warrants, find property of said assessors to satisfy the sum due thereon, he may arrest their bodies on both or either of said warrants, and imprison them, until they pay the same.

SECT. 36. The county commissioners of the county, in which such assessors dwell, shall forthwith appoint other proper persons to be assessors of such state and county taxes, according to the directions of the warrants from the respective treasurers; and such newly appointed assessors shall be sworn to perform the same duties, and be liable to similar penalties, as the former assessors.

SECT. 37. If the inhabitants of any town, from which a state tax has been required, but is unpaid, or shall be required, shall neglect, for the space of five months, after having received the state treasurer's warrant for assessing any state tax, to choose assessors to assess the same, and cause the assessment thereof to be certified, as the law requires, to such treasurer for the time being, such treasurer shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums of the property, real or personal, of any of the inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors of said town shall, within sixty days from the receipt of a copy of such warrant from the officer, deliver to such officer a certificate, according to law, of the assessment of the tax or taxes required by the warrant, and pay the officer his legal fees, he shall forthwith transmit the

same certificate to the state treasurer, and return the warrant unsatisfied.

SECT. 38. If the inhabitants of any town, from which any county tax shall be hereafter required, shall neglect to choose and keep in office assessors, to assess the same, as the law requires, the county treasurer, for the time being, after the lapse of five months from the time they received the said treasurer's warrant for assessing the same, shall issue his warrant to the sheriff of the same county, requiring him to levy and collect the sum mentioned in such warrant; and the sheriff shall execute the same, observing the regulations mentioned in the preceding section, subject to the condition therein named.

How county treasurer may proceed for neglect of towns in regard to taxes, required by his [county commissioners'] warrant. [See § 14.] 1821, 116, § 21. 20 Pick. 418.

SECT. 39. If the inhabitants of any town, qualified to vote in town affairs, from which any state or county tax or taxes now remain due and unassessed, or shall be hereafter required, shall choose assessors, who shall neglect to assess the tax, required by the warrant issued to them, or to reassess any tax, on the failure of any collector, and to certify the assessment, as the law directs, and the estates of such assessors shall be found insufficient to pay the same taxes, in the manner already provided, then, in every such case, the treasurer of the state, or the treasurer of the county, as the case may be, for the time being, is hereby directed to issue his warrant to the sheriff of the same county, requiring him to levy and collect, by distress and sale, so much of the sums mentioned in said warrants, as the estates of the assessors shall be insufficient to pay, of the real and personal estates of any inhabitants of the deficient town; which warrants the sheriff or his deputy shall execute, observing all the provisions mentioned in the thirty seventh section.

Proceedings of the state or county treasurer in case of deficiency of property of delinquent assessors. 1821, 116, § 22.

SECT. 40. All plantations, which shall, from time to time, be ordered by the legislature to pay any part or proportion of the public taxes, shall be, and are, vested with the same power, as towns are, so far as relates to the choice of assessors of taxes; and any person, who shall be chosen an assessor in any such plantation, and shall refuse to accept the said office, or to take the oath, after due notice, required by law to be taken by assessors of taxes in towns, shall be liable to the same penalties, to be recovered in the same manner, as mentioned in the following section.

Of the choice of assessors of plantations, assessed for state taxes. 1821, 116, § 6.

SECT. 41. If any assessors of taxes, after having been chosen, and notified to take the oath of an assessor, according to law, shall, without any reasonable excuse, refuse to be sworn, he shall forfeit and pay fifteen dollars to the use of the town, to be recovered by their treasurer for the time being, by an action of debt, before any justice of the peace.

Forfeiture by assessors refusing to be sworn. 1821, 116, § 1, 7.

SECT. 42. It shall be the duty of the selectmen of such towns, and of the assessors of plantations, in the case mentioned in the two preceding sections, forthwith to call a meeting of such town or plantation, as the case may be, and elect some other person as assessor, in the place of the one chosen, who had refused to accept the office.

New assessors to be chosen in such case. 1821, 116, § 1.

SECT. 43. If any of the plantations, mentioned in the fortieth section, shall neglect to choose assessors, as aforesaid, or if the assessors chosen shall be remiss, or neglect their duty, such planta-

Plantations subject to the same penalties as towns. 1821, 116, § 7.

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Organization of plantations for the purpose of taxation. 1821, 116, § 8. 1837, 275.

Forfeiture for refusing to serve a warrant for meeting of the same. 1821, 116, § 8.

Of their officers. 1821, 116, § 8.

Assessors to take a list of polls and valuation of property. 1821, 116, § 9. Plantation meetings. 1821, 116, § 10, 11.

Officers liable, if they neglect to be sworn. 1821, 116, § 11.

tion shall be subject to the same penalties, as towns deficient in the same respect, and shall be proceeded with in the same manner.

SECT. 44. When any state or county tax shall be laid on any unincorporated place, the county commissioners of the county, in which such place is situated, on being notified of such tax by the treasurer of the state, or of such county, at their next regular session, may, at their discretion, issue a warrant to one of the principal inhabitants of such unincorporated place, commanding him to notify the other inhabitants to assemble, on a day, and at a place, designated in such warrant, and choose all necessary plantation officers, who shall be sworn according to law; and a copy of such warrant shall be served on said inhabitants, by being posted in two public places in the intended plantation, fourteen days before the day of meeting; and the officer serving the warrant shall return the same, with his doings thereon, to such meeting; or such incorporation may be obtained on request of any of the inhabitants of such place, whether a tax is laid thereon or not, under a warrant from said commissioners, after due notice to said inhabitants, to shew cause, at the next meeting of said commissioners, which notice it shall be the duty of the petitioners to publish in some newspaper, to be designated by the commissioners, three weeks successively, the last publication to be two weeks at least before the said meeting of the commissioners; and the commissioners, if they see cause, may organize said inhabitants, within such territorial limits, as they shall deem proper, and may cause them to assemble, in manner as herein before provided. And, in either case, such plantation, so incorporated, shall possess all the powers, and be liable to all the duties, of other plantations, and the clerk shall forthwith notify the state and county treasurer of such organization.

SECT. 45. The person, to whom such warrant shall be directed, shall obey the command therein, on penalty of forfeiting and paying the whole sum named and ordered in said warrant to be levied on such plantation, to be recovered by the treasurer, who issued the warrant.

SECT. 46. The said clerk, assessors and collectors shall be duly sworn, in the same manner as similar officers chosen by a town, and be entitled to the same compensation, unless otherwise agreed.

SECT. 47. The assessors, so chosen and sworn, shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation.

SECT. 48. The assessors of such plantations shall have power to issue their warrants for meetings of the inhabitants, in March or April annually, for the choice of all proper officers, who shall be sworn by the moderator, or some justice of the peace; and every moderator shall be bound to notify the plantation officers, to appear before some justice of the peace, within seven days from the time of their choice, to take the necessary oaths of office, on pain of incurring the penalty of ten dollars for his neglect.

SECT. 49. Such plantation officer, who shall neglect to take the oath of office, when notified as aforesaid, shall be liable to the same penalties, as town officers so neglecting, to be recovered in the same manner.

SECT. 50. Whenever the city government of Portland, or the town of Eastport, shall deem it expedient to impose, and shall impose a tax on dogs, the assessors of said city or town may assess upon each inhabitant, owning and keeping a dog in the same, the sum of three dollars, to be collected in the same manner, as the other taxes are, and the proceeds shall be applied towards the support of the poor of said city and town, respectively.

SECT. 51. The assessors of any town or plantation, in assessing any taxes, may, at their election, assess improved lands to the tenants in possession of the same, or the owners thereof, whether residing in the state or not, and all real estate, or such as is usually denominated real, but which is made personal by statute, may be taxed to the tenant in possession, or to the owner, whether living in the state or not: and the assessors shall assess such estate, including turnpike road, in the city, town or plantation, where the same is situated; and, when any tax shall be assessed on lands, either by act of the legislature, by the county commissioners, or by the assessors of any town or plantation, and such lands are owned, or claimed to be owned by more than one person, whether claimed to be held in common and undivided, or in severalty, any person may furnish the collector, or treasurer, to whom the tax is to be paid, with an accurate description of his part of said land, if held in severalty, or of the amount of his interest in the land so taxed, if held in common, and pay such collector, or treasurer, his proportion of such tax; and, upon such payment, the land of such person, or the interest of such person in such land, shall be held free of all claim and lien, that was created by such tax.

SECT. 52. When the owner of any lands has died seized thereof, and they have not been distributed among the heirs of the owner, or are not taken possession of by the devisees thereof, the assessors of the town or plantation, in which the lands lie, may assess any legal taxes on said lands to the executors or administrators of the deceased, and such assessment shall be enforced and collected of them, in the same manner, as taxes assessed against them in their private and individual capacity may be enforced and collected; which shall be a charge against the estate, and allowed, with other necessary charges, by the judge of probate.

SECT. 53. When any assessors, after having completed the assessment of any tax, shall discover, that by mistake they have omitted any polls or estate liable to be assessed, they may, for the term during which they were elected, 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. And such supplemental assessment 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 to such supplemental list; and the collector shall have the same power, and be under the same obligations, to collect such taxes, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that, by such supplemental list, the whole

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Taxes on dogs in Portland and Eastport.
1825, 313.
1828, 388.

Lands to be assessed to the tenants or owners, in the town where situated.
1823, 229.
1838, 313, § 1, 2.
13 Mass. 493.

Persons part owners with others may be taxed separately on furnishing a description of their separate interests.
1838, 345, § 1.

Lands of deceased persons before distribution may be taxed to executors, &c.
1832, 38.

Supplementary assessments may be made to correct mistakes, notwithstanding the overlay and disproportion on polls.
1826, 337, § 3.

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Notice to be given to assessors of changes of ownership, &c.
1826, 337, § 4.

Also of the interests of tenants in common, &c.

Stock employed in factories to be taxed where manufactured.
1838, 347.
Lien on the same.

Assessors responsible for their faithfulness only.
1826, 337, § 1.
2 Fairf. 135.
3 Fairf. 254.
15 Maine, 258.
4 Pick. 399.
5 Pick. 451.
7 Pick. 106.
15 Pick. 44.

Form of assessors' warrant for collection of state taxes.
1821, 116, § 17.

SECT. 54. When assessors shall continue to assess any real estate to the person, to whom it was last assessed, such assessment shall be valid, though the ownership or occupancy may have been changed, unless, previous to such last assessment, notice is given of such change of ownership or occupancy, and of the name of the person, to whom the same had been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner, for purpose of taxation, unless he notifies the assessors what his interest is.

SECT. 55. All stock, employed in factories, shall be taxed in the town or place where it is so manufactured, and the tax shall be so assessed against the person, who may have the possession of the same; and a lien shall be had upon the whole, or any part of said stock, for the payment of the tax, for one year after it shall be assessed.

SECT. 56. The assessors of towns, plantations, parishes and religious societies, shall not be made responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with said corporations; and the assessors shall be responsible only, for their own personal faithfulness and integrity.

ARTICLE III. OF THE COLLECTION OF TAXES IN INCORPORATED PLACES.

SECT. 57. The warrant to be issued by the selectmen or assessors, for the collection of the state rates or assessments 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 the several persons named in the list herewith committed unto you, each one his respective proportion therein set down, of the sum total of such list, it being this town's proportion of the state tax for the year 18—; and you are to transmit and pay in the same unto _____, treasurer of the state, or to his successor in that office, and to complete and make up an account of your collections of the whole sum, on or before the _____ day of _____. And if any person shall refuse or neglect to pay the sum, he is assessed in the said list, to distrain the goods or chattels of such person, to the value thereof; and the distress so taken, to keep for the space of four days, at the cost and charge of the owner; and if he shall not pay the sum, so assessed, within the said four days, then you are to sell at public vendue the distress so taken, for the payment thereof, with charges; first giving forty eight hours notice of such sale, by posting up advertisements thereof, in some public place in the town (or plantation, as the case may be); and the overplus, arising by such sale, if any there be, besides the sum assessed, and the necessary charges of taking and keeping the dis-

gress, you are immediately to restore to the owner; and for want of goods and chattels, whereon to make distress, besides those animals, implements, tools, articles of furniture, and other goods and chattels, which are by law exempted from attachment for debt, for the space of twelve days, you are to take the body of such person, so refusing or neglecting, and him commit unto the common jail of the county, there to remain, until he pay the same, or such part thereof, as shall not be abated by the assessors for the time being, or the county commissioners for the said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this _____ day of _____.

} Assessors.

And the certificate of the assessment of any state tax shall be in substance as follows:

And of the certificate of assessment. 1821, 116, § 17.

Pursuant to a warrant from the treasurer of the state of Maine, dated the _____ day of _____,

We have assessed the polls and estates of the _____ of _____, the sum of _____, 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 _____, treasurer of said state 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 _____ in the year _____.

} Assessors.

SECT. 58. The warrant to be issued for the collection of county, town or plantation taxes, shall also be made out by the assessors thereof, in the same tenor, changing those parts, which should be changed, to adapt it to the particular case.

Form of warrant for county and town taxes. 1821, 116, § 18.

SECT. 59. Whenever an original warrant, issued by any assessors, and delivered to any constable or collector, for the collection of any tax, has been lost or destroyed by accident, the assessors may issue a new warrant for the above purpose, which shall have the same force and effect as the original warrant.

Provision in case of loss of warrant. 1821, 116, § 19.

SECT. 60. The qualified voters of any town, when they choose constables, may also choose a collector or collectors of taxes, and agree what sum shall be allowed such collector or collectors; as a compensation for the performance of the duties of the office; but if such collector or collectors, so chosen, shall refuse to serve, or if none shall be chosen, then the constable or constables of such town shall collect the taxes.

Of the choice of collectors. 1821, 116, § 23. 20 Pick. 418.

SECT. 61. In case of distress or commitment for the non payment of taxes, the officer concerned therein shall be entitled to the same fees, which sheriffs by law are, or may be entitled to, for levying executions, saving that the travel, in case of distress, shall be computed only from the dwelling house of the officer making such distress, to the place where the distress may be made.

Collector's fees in case of distress or commitment. 1821, 116, § 25.

SECT. 62. Every collector of taxes, or constable, who may be required to collect taxes, shall receive a warrant from the selectmen or assessors, of the kind before mentioned in this chapter, and shall faithfully obey the directions therein contained.

Constable or collector required to serve warrant. 1821, 116, § 23.

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Also required to give bond. 1821, 116, § 23. 1836, 212, § 1. 1 Greenl. 248.

Provision in case of the death of any collector. 1821, 116, § 23.

Powers of plantations to choose collectors, &c. 1821, 116, § 24.

Of distress, for non-payment of taxes on goods and chattels. 1821, 116, § 26.

Overplus to be restored, with an account. 1821, 116, § 26. Body of delinquent may be arrested for neglect twelve days after demand. 1821, 116, § 26.

If party is like to abscond, arrest may be made immediately. 1821, 116, § 26.

In case of intended removal, a tax payable in instalments may be anticipated. 1821, 116, § 27.

SECT. 63. 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 selectmen shall approve; and bonds given by collectors of plantations shall be to the inhabitants thereof, approved by the assessors, conditioned that he will faithfully perform the duties mentioned in the warrant, for collection of said taxes.

SECT. 64. In case any constable or collector die before perfecting the collection of any assessment, the assessors, for the time being, of such town or plantation, shall appoint, at the charge of the same, some other suitable person to perfect the collection, and grant him a sufficient warrant for that purpose.

SECT. 65. All plantations, which, from time to time, shall be ordered by the legislature to pay any proportion of the public taxes, are hereby vested with all the powers, so far as relates to the choice of constables and collectors, and requiring bonds from the same, as in case of towns.

SECT. 66. If any person shall refuse to pay the sum assessed, as his proportion of any tax, the constable or collector, to whom such tax is committed, with a warrant to collect the same, is hereby authorized and directed to distrain the person so refusing, by his goods and chattels; and the distress, so taken, to keep for the space of four days, at the expense of the owner, and if he do not pay the sum assessed on him, within that time, then the distress, so taken, shall be openly sold at vendue, by such officer, for the payment of such sum, notice of such sale being posted up in some public place in the same town, forty eight hours before the expiration of said four days.

SECT. 67. The officer, after deducting the amount of the tax and the expenses of sale, shall restore the overplus to the former owner, with an account in writing of the sale and charges.

SECT. 68. If the person, so assessed, shall, for the space of twelve days after demand of the same, refuse or neglect to pay said sum, so assessed on him, and shall neglect to show the constable or collector sufficient goods and chattels, whereby the sum may be levied, such constable or collector may arrest the body of the person, so refusing, and commit him to jail, till he shall pay the said sum, or be discharged by order of law.

SECT. 69. If, in the opinion of the assessors, there are just grounds to fear that any person, assessed as aforesaid, 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.

SECT. 70. When any tax shall be made payable at two or more several days, and any person, being an inhabitant of any town at the time of making such tax, and being assessed thereunto, shall be about to remove from such town before the time fixed for any payment, the collector or constable may demand and levy the whole sum, which such person may be assessed in his list, though the time, for collecting any subsequent part of said tax, may not then have arrived: and, in default of payment, he may distrain for the same, or take such other course as is provided in the sixty eighth section.

SECT. 71. When constables or collectors shall be anew chosen and sworn in any town, before the former officers had perfected their collections, such former constables or collectors are empowered, and required, to perfect all such collections, as they might have done, before other constables and collectors were chosen and sworn.

SECT. 72. For non payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and upon such seizure, the same proceedings may be had, as when like property is seized and sold on execution.

SECT. 73. The proper officer of any such corporation, upon request of such constable or collector, shall be bound to give him a certificate of the shares or interest owned by such person in such corporation, and shall issue to the purchaser certificates of shares owned by such person, according to the by laws of such corporation.

SECT. 74. When any person, taxed in any town, in which he was living at the time of assessment, shall remove therefrom, before having paid the sums assessed upon him, the constable or collector, to whom such assessment is committed for collection, with a legal warrant, may demand the same of him, in any part of the state, and, upon his refusal to pay the same, may distrain such person by his goods, and, for want of such distress, may commit him to the common jail of the county where he may be found, there to remain until such tax shall be paid.

SECT. 75. When any person, duly assessed in any tax, in any town or parish, has died, or shall die before payment of such tax, or has removed or shall remove from the [town or] parish, where he resided when he was so assessed, to any other town or place in the state, and when any unmarried woman, being duly assessed as aforesaid, has intermarried, or shall intermarry before the payment of the tax; in any of such cases, the constable or collector may sue for the taxes in his own name, and recover the same, in an action of debt, in the same manner, as other debts may be recovered; but shall recover no costs, unless he demanded the tax before bringing the action.

SECT. 76. When no person shall appear to discharge the taxes duly assessed on any real estate, within six months from the date of the assessment, the collector shall make a true copy of so much of the assessment as relates to the taxes due on such real estate, and certify the same to the treasurer of the town.

SECT. 77. The treasurer shall record the same in a book to be kept for that purpose, and advertise in the newspaper published by the printer to the state, and in some other paper printed in the county, if any there be, the names of the owners, if known by him, with the sum of the taxes on their lands respectively; and, if the owners be not known by him, he shall publish the taxes on the several rights, numbers of lots, or divisions, with such short description as he can conveniently give.

SECT. 78. Where the name of the place, in which such lands lie, may have been altered by any act or law, or the place itself has been annexed to another town, within three years next preceding

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When new collectors or constables are elected, the former officers to perfect their collections.

1821, 116, § 27.
Mode of distraining shares in corporations.
1827, 350, § 1.

Duty of corporation officers to furnish certificates.
1837, 350, § 2.

Collection of persons removing to other parts of the state.
1821, 116, § 28.

In what cases collector may sue for taxes in his own name.
1821, 116, § 29.
9 Mass. 324.

Collector to certify unpaid assessments on real estate to town treasurer.

Treasurer to record and advertise the same.

What description when name of town has been altered.
1821, 116, § 30.
1 Greenl. 306.

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such advertisement, he shall express, not only the present name, but that, by which it was last known.

Mode of advertising.

SECT. 79. In either case, he shall post the same in some convenient and conspicuous place in the same town, where the lands lie, and also advertise the same in one of the newspapers printed in the county, where the lands lie, or in an adjoining county.

Same subject.

SECT. 80. The treasurer shall cause the advertisements aforesaid to be published, three weeks successively, within three months from the time the collector shall have certified to him the deficiencies, as aforesaid.

Conditions on which taxes may be discharged within four years.

SECT. 81. Any person may discharge said taxes within four years from the date of the assessment, by paying to the treasurer the taxes, with interest, at the rate of twenty five per cent. per annum, from the date of the assessment, together with costs of advertising, which costs shall be ascertained by adding fifty per cent. to the sums paid the printer, and, if more than one parcel be advertised, by dividing the amount by the number of lots or parcels advertised.

Treasurer to advertise again after four years.

SECT. 82. If any taxes on lands shall remain unpaid for the term of four years from the date of the assessment, the treasurer shall publish notice of the same in the public newspaper of the printer to the state, therein stating the amount of taxes, which have remained due for the space of four years, and the date of the assessment thereof, and that the land will be forfeited to the town, unless payment of said taxes be made within five years from the date of the assessment.

Conditions on which taxes may be discharged.

SECT. 83. Any person may discharge said taxes, after notice given as mentioned in the eighty second section, and before the expiration of the five years therein named, by paying, as provided in section eighty one, with the addition of one dollar on each separate lot or parcel, for the notice last mentioned.

Lien of the town on such real estate.

SECT. 84. All real estate shall be held liable to the town for the payment of all taxes legally assessed thereon, together with the interest and costs.

Land forfeited after five years from the assessment.

SECT. 85. If any taxes, on any real estate as aforesaid, shall not have been paid to the treasurer of the town, within five years next following the date of the assessment, such real estate shall be wholly forfeited, and the title thereof shall vest in the town, free and quit from all claim by any former owner; and the same shall be held and owned by the town, by a title, which is hereby declared to be perfect and indefeasible; and such town may, at an annual meeting, by vote, release lands so forfeited, or any part thereof, to the former owner, on his paying to the town all the taxes aforesaid thereon, with interest and costs, or so much thereof, as the town may deem just and reasonable.

Towns may release on certain conditions.

SECT. 86. It shall be the duty of the treasurer of the town aforesaid, to leave with the register of deeds for the county or district, in which such land lies, within thirty days from the time of any forfeiture, a certificate, which shall be substantially as follows; I, ———, treasurer of the town of ———, hereby certify, that ——— was assessed, in the year ———, as the property of ———, in the sum of ———, by the assessors of said town, and the same remains unpaid; and, the term of five years having elapsed

Treasurer to leave certificate with register of deeds.

since the date of the assessment, the title of the same has vested in the town aforesaid, free from all claims of any former owners.

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Given under my hand at _____, this _____ day of _____, 18—.

A. B., treasurer.

SECT. 87. In any trial at law, or in equity, involving the validity of the title of the town to any land forfeited for non payment of taxes, it shall be sufficient for the town to produce the assessment, signed by the assessors, and prove that notice of such assessment was advertised by the treasurer, as provided in sections seventy seven and eighty two of this chapter.

How the title of the town may be proved. 1831, 501, § 2. 3 Fairf. 378.

SECT. 88. If any sum of money shall be assessed, which was not granted and voted for a legal object, with other moneys legally granted and voted to be raised, the assessment shall not thereby be rendered void; nor shall any error, mistake or omission, by the assessors, collector, or treasurer, render the assessment void; but any person, paying any tax, which was not raised for a legal object, may bring his action against the town, in the district court in the county, in which such town may lie, and shall be entitled to recover the sum he was assessed for such illegal object, with twenty five per cent. interest, and costs; and he may bring his action against the town for any damages, he may have sustained by reason of the mistakes, errors or omissions of the officers aforesaid; and shall be entitled to recover the damages, he may have actually sustained.

Remedy for a party illegally assessed.

SECT. 89. If such proceedings, as directed in sections seventy six and seventy seven, be not had, within the time therein prescribed, they may be had at any time within two years from the assessment of the tax, and the persons owning the real estate shall, in such case, have five years from the publication of the notice of the assessment, to redeem the same.

Two years more allowed for advertising, if before omitted.

SECT. 90. 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.

Treasurer's receipt evidence of payment and redemption. 1826, 337, § 8.

SECT. 91. When the owner of improved lands, living in this state, but not in the town where the estate lies, shall be taxed, and shall neglect, for six months after the lists of assessment have been committed to an officer for collection, to pay and discharge the same, such officer may distrain such person by his goods and chattels, and for want thereof, commit him to the common jail for the county, where he may be found.

Of distress on non resident owners of improved lands. 1821, 116, § 31.

SECT. 92. Or such officer, after two month's notice, in writing, given to such person, may sue him for such taxes, in his own name, in an action of debt.

Officer may sue after two months' notice in writing. 1821, 116, § 31.

SECT. 93. Any collector, impeded in collecting taxes, in the execution of his office, may require proper persons to assist him, in any town, where such aid may be necessary, and any person, who shall refuse his aid, when so required, shall pay a fine not exceeding six dollars, at the discretion of the justice, before whom the conviction may be had, on complaint, provided, it shall appear, that such aid was necessary; and on default of payment, the justice may commit the offender to jail, for forty eight hours.

Collector may demand aid. 1821, 116, § 33.

Penalty for refusing.

SECT. 94. Every collector of taxes shall, once in two months at least, exhibit to the selectmen, and where there are none, to the

Collector to exhibit his account to select-

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men at least once in two months. 1821, 116, § 36. Forfeiture for neglect thereof. 1821, 116, § 37.

Proceedings when collector removes from the state, or is about to do so; and when treasurer has issued his warrant of distress. 1821, 116, § 38.

Warrant to new collector in such case. 1821, 116, § 38.

Penalty if the old collector refuse to give up his bills and pay over his collections. 1821, 116, § 39.

When collector becomes incapacitated, assessors to appoint another. 1821, 116, § 40.

Overpayments, if any, to be restored to such collector. 1821, 116, § 40.

Right of the assessors to demand the lists of persons in possession of them, in certain cases. 1821, 116, § 40. State treasurer may issue warrants of distress

assessors of his town, a just and true account of all moneys received on the taxes committed to him, and produce the treasurer's receipts for moneys by him paid.

SECT. 95. Any collector of taxes, neglecting to perform the duty required in the preceding section, shall forfeit two and a half per cent. on the sums committed to him to collect, to be recovered by such town.

SECT. 96. When a collector, having taxes committed to him to collect, has removed, or, in the judgment of the selectmen, assessors, or treasurer of a town, or committee or treasurer of a parish, is about to remove out of the state, before the time set in his warrants to make payment to such treasurers, respectively, or when the time has elapsed, and the treasurer has issued his warrant of distress, in either case, the selectmen of such town, or assessors of such plantation, or committee of such parish, may call a meeting of such town, plantation or parish, to appoint a committee to settle with such collector, for the money he has received on his tax bills, and demand and receive of him such bills, and discharge him therefrom, and, at said meeting, may elect another constable or collector.

SECT. 97. The assessors shall then make out a new warrant, and deliver the same, with said bills, to him, to collect the sums due on such bills, and such collector shall have the same power; in the collection thereof, as the original collector.

SECT. 98. If such collector or constable shall refuse to deliver the bills of assessment, and pay all moneys collected by him, and remaining in his hands, when duly demanded of him, he shall pay a fine of two hundred dollars, to the use of the town, plantation, or parish, as the case may be, and, besides, be liable to pay what shall remain due on said bills of assessment.

SECT. 99. Whenever any constable or collector of taxes is, or may become insane, or [*who*] has, or may have, a guardian, or may, by bodily infirmities, be 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 grant him a warrant for the purpose, and he shall have the same power, as the said disqualified collector or constable; but no person shall be so appointed to complete the collection, unless by his own request or consent.

SECT. 100. Whenever it shall appear, that such insane or disqualified constable or collector shall have paid to the treasurer, to whom he was accountable, a larger sum than the amount of moneys he has collected from the persons named in his list, the assessors, in their warrant to the new constable or collector, by them appointed, shall direct him to pay such overpaid sum to the guardian of such insane, or to the disqualified constable or collector.

SECT. 101. Such assessors, in the cases aforesaid, and also in case of the decease of a constable or collector, before perfecting his collection, may demand and receive the lists of assessment from any person having possession of the same, and deliver the same to the newly appointed collector.

SECT. 102. The state treasurer shall issue his warrant of distress against any constable or collector, to whom any tax has been

committed for collection, but who has been remiss and negligent in his duty, in not paying into the public treasury, from time to time, the money required, within the time limited by law; and he shall direct his warrant, under his hand and seal, to the sheriff of the county, in which such negligent officer lives, or to his deputy, to cause said sum, or such sum as is due, to be levied, by distress and sale of such deficient constable or collector's real or personal estate, returning any overplus there may be, and for want of such estate, to commit the body of such delinquent officer to prison, until he shall pay the same; which warrant the sheriff is hereby bound to obey.

SECT. 103. Whenever the time, fixed by law for collecting any state tax, shall have expired, and the same is unpaid, the state treasurer shall, at the request of the selectmen of any town, or assessors of any plantation, issue his execution against the collector of such town or plantation.

SECT. 104. If any constable or collector, failing as aforesaid, has no estate, which can be found, on which to make distress, and his person cannot be found within three months from the time, when a warrant of distress shall issue from the state treasurer; or if, being committed to jail, he shall not, within three months, satisfy the same, in such case, the town or plantation, whose collector has so failed, shall, within three months from the expiration of the beforementioned three months, make good to the state treasury the sums due from such deficient constable or collector.

SECT. 105. The assessors of such town or plantation, having written notice from such treasurer, of the failure of such constable or collector, shall, forthwith, and without any further warrant, assess the said sum so due, upon the inhabitants of such town or plantation, in the manner, in which the sum, so committed was assessed, and commit the same to some other constable or collector for collection.

SECT. 106. If such assessors shall neglect so to do, the treasurer of the state shall issue his warrant against such deficient or negligent assessors, for the whole sum so due from such deficient constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer.

SECT. 107. Such deficient collector or constable, for whose default such town or plantation is answerable as aforesaid, shall, at all times, be answerable, in an action by such inhabitants, for all such sums as were assessed upon them, by means of his neglect and deficiency, and for all consequent damages.

SECT. 108. In case of the decease of any collector or constable, in any town, plantation, or parish, not having adjusted the accounts of the assessments committed to him to collect, for either of such corporations, the executor or administrator of such collector or constable shall, within two months after his acceptance of the trust, and giving bond according to law, settle the same with such assessors, as to such part, as was received by him in his lifetime; with which such executors or administrators shall be chargeable, in the same manner as the deceased would be, if living.

SECT. 109. The assessors shall thereupon appoint, in writing,

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against delinquent collectors.
1821, 116, § 41.

State treasurer shall also issue his execution at the request of the selectmen, if tax be overdue.
1821, 116, § 42.

Liability of the town to make up deficiency of its collector.
1821, 116, § 43.

A new assessment to be made on the town.
1821, 116, § 43.

Otherwise the treasurer to make distress upon the assessors.
1821, 116, § 43.

Delinquent collector liable to the suit of the town.
1821, 116, § 43.

If collector die, his executor, &c. to settle with the assessors in two months after acceptance.
1821, 116, § 43.

New collector

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to be thereupon appointed in writing by assessors.

1821, 116, § 43. If executor, &c. neglect to settle, he may be chargeable with the whole sum committed to the deceased collector.

1821, 116, § 43. Treasurer to issue a warrant against delinquent collectors.

1821, 116, § 44.

Form of such warrant.

some person a collector, to perfect such collection, who is hereby empowered and required to execute such powers as were granted to the former collector.

SECT. 110. If such executor or administrator shall fail of making up and settling the account of what was received by the deceased, as before mentioned, within two months after accepting the trust, as aforesaid, in case he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the testator or intestate for collection.

SECT. 111. If the constable or collector of any town, plantation or parish, to whom any county, town, plantation or parish taxes have been committed for collection, shall neglect to collect and pay the same 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, to the sheriff of the same county, or his deputy, who are directed to execute the same, and such warrant shall be in substance as follows:

A. B. treasurer of the _____ of _____, in said county, to the sheriff of the county of _____, or his deputy,

Greeting.

Whereas C. D. of _____ aforesaid, (addition) on the _____ day of _____ 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 the said assessment mentioned, and pay the same to the treasurer of _____ aforesaid, by the _____ day of _____, but the said C. D. hath been remiss in his duty by law required, and hath neglected to collect the several sums aforesaid, and pay the same to the treasurer of the _____ aforesaid; and there still remains due thereof the sum of _____ and the said C. D. still neglects to pay the same: 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 the said C. D., and pay the same unto the treasurer of the said _____, returning the overplus, if any there be, to the said C. D. And for want of such estate, to take the body of the said C. D., and him commit to the jail in the county aforesaid, there to remain, until he has paid the sum of _____, with forty cents for this warrant, together with your fees, or, that he be otherwise therefrom discharged by order of law; and make return of this warrant to myself, or my successor, as treasurer of the said _____, within ninety days from this time, with your doings therein.

Given under my hand, this _____ day of _____, in the year one thousand eight hundred and _____.

Duty of sheriff in returning executions or warrants of distress.

1821, 116, § 45.

SECT. 112. On all executions or warrants of distress, that have been, or may hereafter be issued, by the state treasurer, or the treasurer of any county, town, plantation or parish, against any constable or collector, which have been, or may hereafter be, delivered to the sheriff of any county or his deputy, such sheriff or deputy shall make return of his doings unto the treasurer, who issued the same execution or warrant of distress, within a reasonable time after the

return day in the same mentioned, with the money, if any, that he hath received and collected by virtue thereof. And, where the same shall be returned unsatisfied, or satisfied in part only, such treasurer may issue an alias, for such sum, as may be due on the return of the first; and so, as often as occasion occurs; which 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 may be returnable.

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When an alias may issue.

SECT. 113. Any sheriff or deputy sheriff, who shall neglect to comply with the directions of such warrant, or any of them, shall be liable to pay the whole sum mentioned in such execution or warrant of distress.

Sheriffs' liability in case of neglect. 1821, 116, § 45.

SECT. 114. The treasurer of the state, and treasurers of counties, towns, plantations and parishes, respectively, are empowered to make out their warrants, directed to a coroner of the county, where any sheriff is deficient as aforesaid, requiring him to distrain for the same upon the real or personal estate of such deficient sheriff or his deputy, as is before directed, with respect to the sheriff or his deputy making distress upon the estate of deficient constables and collectors, which warrants, the coroner is required and empowered to execute.

Treasurers of state, &c. to issue their warrants against him, directed to a coroner. 1821, 116, § 45.

SECT. 115. Any officer, in making sale of any personal property, distrained by him, by virtue of any warrant from the treasurer of the state or any county, town, plantation or parish, against any deficient constable or collector, shall proceed in the same manner, as in the sale of such property seized on execution, issued on judgment.

Officers selling personal property, to proceed as on execution. 1821, 116, § 46.

SECT. 116. When a warrant of distress, issued by the treasurer of the state, or of any county, town, plantation or parish, to the sheriff or his deputy, or to a coroner, shall be levied on the real estate of any deficient constable, collector, sheriff or deputy sheriff, for the purpose of being sold, notice of the intended sale shall be given, and of the time and place of sale, fourteen days before such day, by posting advertisements in two or more public places in the town or place, where the estate is situated, and also in two adjoining towns.

Sale of real estate in such cases, 1821, 116, § 47.

Notice.

SECT. 117. On the day, and at the place appointed, the officer, having such warrant, shall proceed to sell at public auction all such estate, if necessary, and if not necessary, then so much thereof, in common and undivided with the residue, as shall be necessary, to satisfy and pay the sum mentioned in the warrant, with all legal or reasonable charges.

Proceedings at the sale. 1821, 116, § 47.

SECT. 118. Such officer shall make and execute to the purchaser a deed of bargain and sale thereof, and such conveyance duly executed, shall be effectual, to all intents and purposes, as if executed by the deficient owner thereof.

Of the deed and its effect. 1821, 116, § 47.

SECT. 119. In case the proceeds of such sale of the real estate shall not satisfy the sum named in the warrant and the necessary expenses, the treasurer, who issued such warrant, shall issue an alias warrant for the sum remaining due, and the officer executing the same shall take the body of such deficient collector, constable or deputy sheriff, and proceed, as in cases of execution for debt.

Alias warrant and proceedings thereon. 1821, 116, § 47.

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Deficient officer entitled to the privileges of a debtor on a private execution. 1821, 116, § 47.

SECT. 120. When such deficient officer shall be arrested, or committed to jail, he shall be entitled to the same degree of liberty, as a debtor committed or arrested on execution; upon his giving sufficient bond, and to the same privileges, to which he would be entitled, by the laws in force, for the time being, respecting poor debtors, if he had been committed or arrested on an execution in favor of a private individual creditor.

His accounts to be adjusted with the assessors, on his making proper exhibits, and delivering a copy of assessments. 1821, 116, § 48.

SECT. 121. When any constable or collector of taxes shall be taken on execution, by virtue of this chapter, the assessors may demand and receive of him a true copy of all or any of the assessments, which he received of them, and then had in his hands unsettled, with the whole evidence of all payments made on the same assessments; and, on his compliance with this demand, he shall receive such credit as the assessors, on inspection of the assessment, shall adjudge him entitled to, and for the balance he shall be held accountable.

Town to choose a new collector. 1821, 116, § 48.

SECT. 122. The same town, plantation or parish may proceed to the choice of another collector, at any other time, besides the annual meeting, to complete collection on the assessments, and he shall be duly sworn, and give such security, as is required of the first collector, and the assessors shall deliver the assessments, received back as aforesaid, to such new collector, with a proper warrant for completing the collection; and he shall proceed accordingly, in the manner before prescribed.

Collector refusing to deliver up assessments, &c. to be committed to jail. 1821, 116, § 48.

SECT. 123. If any collector or constable, taken as aforesaid, shall refuse, on demand made, to deliver up to the assessors the assessment committed to him, with all evidence of payments, as aforesaid, he shall, forthwith, by the officer who took him, or by a warrant from a justice of the peace, be committed to the county jail, there to remain, until he shall exhibit and give up the same as required.

Copies of assessments, &c. to be delivered over to the new collector. 1821, 116, § 48.

SECT. 124. In such case, the assessors shall take copies of the record of assessments, and deliver them to the collector chosen in the manner mentioned in the one hundred and twenty second section, with their warrant for the collection of the taxes remaining uncollected by the former collector.

Proceedings when a party declares an uncanceled tax to have been paid. 1821, 116, § 48.

SECT. 125. When the tax of any person named in said assessment does not thereby appear to be paid, but such person declares to the collector, that it had been paid to the former collector, the new collector shall not proceed to distrain or commit such person, unless a vote of such town, plantation or parish is first passed therefor, and certified to him by the town, plantation or parish clerk.

When a town neglects to choose a constable or collector, proceedings. 1821, 116, § 49.

SECT. 126. When any town shall neglect to choose any constable or collector, or any plantation to choose a collector, to collect any state or county tax, the sheriff of the county is hereby authorized and directed to collect the same, having received an assessment made of the proportion of the several persons ratable in such town or plantation, with a warrant under the hands of such assessors, as shall be appointed by the county commissioners, or under the hands of the assessors of such town or plantation, duly chosen by the same.

Plantations and their officers to

SECT. 127. When plantations neglect to choose constables or collectors, or if those chosen, and accepting their trust, neglect their

duty, such plantations shall be proceeded with, in the same manner, as in the case of deficient towns, and such deficient constables or collectors shall be liable to the same penalties, and to be removed in the same manner, as in case of deficient constables and collectors chosen by towns.

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be liable, as in case of towns. 1821, 116, § 50.

SECT. 128. The sheriff, or his deputy, upon 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 the sums so assessed, till after thirty days from his posting it up; and any person, paying the sum assessed on him, to such sheriff, before the expiration of said thirty days, shall pay at the rate of five per cent. over and above the sum assessed, to the sheriff for his fees, and no more.

Proceedings of sheriff on receiving assessment and warrant. 1821, 116, § 51.

His fees.

SECT. 129. All such as neglect to comply with the provisions of the preceding section, shall be proceeded against by the sheriff, by way of distress and arrest, in like manner, as collectors are directed to distrain or arrest, and the sheriff or his deputy may require aid for the purpose, and the same fees shall be paid for the travel and service of the sheriff, as in other cases of distress made.

Same subject. 1821, 116, § 51.

SECT. 130. When any person, appointed to collect assessments, by virtue of a warrant, shall, for want of property, take the body of any person, and commit him to prison, he shall give an attested copy of his warrant to the prison keeper, and shall certify, under his hand, the sum such person is to pay, as his proportion of the assessment, with the costs of taking and committing; and that, for want of goods and chattels, whereon to make distress, he had taken his body; and such copy, with the certificate thereon, under the hand of the officer, shall be a sufficient warrant to require the prison keeper to receive and keep such person in custody, till he shall pay his assessment and charges, and thirty three cents for the copy of the warrant: provided, that such person shall have the same degree of liberty, and same privileges, as mentioned in the one hundred and twentieth section.

Proceedings on commitment of persons on a warrant for taxes. 1821, 116, § 52.

SECT. 131. When any person, committed for non payment of taxes due to the state or county, shall be discharged from confinement, by virtue of any act, for the time being, for the relief of poor prisoners confined in jail for taxes, in every such case, the town or plantation, whose assessors issued the warrant, by which the prisoner was committed, shall pay the whole tax required of such town or plantation.

When they are discharged from confinement, town liable for the amount to state or county. 1821, 116, § 53.

SECT. 132. When any person, imprisoned for the non payment of his proportion of any tax, shall be discharged from prison by virtue of the act mentioned in the preceding section, the collector, or constable making such imprisonment, shall not be discharged of the proportion due from such person, unless the imprisonment shall be made within one year, next after the commitment of the assessment to such constable or collector, unless the inhabitants of such town or plantation, in legal meeting, shall abate the same to such officer.

Of the liability of the collector in such case, if commitment be after one year. 1821, 116, § 54.

SECT. 133. In case of commitment of a person for non payment of taxes, the officer shall be entitled to the same fees, to which

Officer's fees in cases of commitment for

CHAP. 14. sheriffs by law are entitled, for levying executions, except, that his travel shall be computed only from his dwelling house to the place, where the distress is made.

taxes.
1821, 116, § 55.

ARTICLE IV. DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS OF TAXES.

Towns may appoint their treasurer, collector of taxes.
1821, 116, § 56.
1826, 337, § 5.
He may appoint assistants.
Their bond.

SECT. 134. The inhabitants of any town or plantation may, in March or April annually, appoint their treasurer, a collector of taxes; and the treasurer, so appointed, may appoint under him such number of assistants, as may be necessary, and they shall give bond for the faithful discharge of their duties, in such sum, and with such sureties, as the selectmen may approve, and the collector of taxes shall have like powers, as are vested in collectors chosen for that purpose.

Towns may agree on abatements to be made on payments at stated times.
1821, 116, § 56.
1826, 337, § 5.

SECT. 135. At any meeting, at which they shall vote to raise any tax, they may agree, not only on the abatement to be made to persons, who shall voluntarily pay their taxes to the collector, at certain periods, but likewise, the length of time, after the commitment of the tax to the treasurer, within which any person, by so paying his taxes, may be entitled to such abatement.

Public notice to be given within seven days.
1826, 337, § 5.

SECT. 136. A notification of such votes, and time when such taxes were committed, shall be posted up, by the treasurer, in one or more public places in such town, or other corporation aforesaid, within seven days after such commitment.

Abatements on such taxes as are paid at the periods mentioned.
1821, 116, § 57.

SECT. 137. All such inhabitants of any such town or plantation, who shall voluntarily pay the said collector, or his deputy, the amount of their several and respective taxes, at any of the periods mentioned in the notifications of the votes posted up as aforesaid, shall be entitled to an abatement of so much of their respective taxes, as shall be specified in such votes, to be allowed according to the time of such payment.

Taxes not so paid to be collected, as usual.
1821, 116, § 58.

SECT. 138. All such taxes, as shall not have been paid agreeably to the provisions of the preceding section, shall, and may be collected, by the collector, or his deputy, agreeably to the other provisions of this chapter.

Assessors to deposit the assessments with the treasurer, together with a warrant.
1821, 116, § 59.

SECT. 139. The assessors of any town or plantation, which may, at their annual meeting, regulate the collection of their taxes, agreeably to the provisions contained in the five preceding sections, shall assess their taxes in due form, and deposit the same in the hands of the treasurer for collection, together with their warrant for that purpose, after he shall have been duly qualified, together with his deputies.

Treasurer's powers to continue till the collections shall be completed.
1826, 337, § 6.

SECT. 140. All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, shall be extended, till the collection of any tax committed to them shall have been completed, notwithstanding, the year, for which they were appointed, may have elapsed.

Town treasurers required to give bonds.
1826, 337, § 7.

SECT. 141. The selectmen of towns, and the assessors of plantations, shall require the treasurer of such town or plantation to give bond, with sufficient sureties, for the faithful performance of the duties of his office, and, if he neglect or refuse to give such bond, it

shall be deemed a refusal to accept the office, and the town or corporation shall proceed to a new choice, as in case of vacancy.

SECT. 142. Every treasurer shall render an account of the state of the finances of his town or plantation, and exhibit all the books and accounts appertaining to his office, to the selectmen of his town, or assessors of his plantation, or to any committee appointed by such town or plantation to examine said accounts, whenever required. And it shall be the duty of such selectmen or assessors to examine such treasurer's accounts, as often as once in three months.

To render an account every three months, if requested.
1826, 337, § 7.

SECT. 143. The treasurer of any town, who is also collector, may issue his warrant to the sheriff of the county, in which such town is situated, or to his deputy, or a constable of the same town, directing him to distrain the person or property of any person, who is delinquent in paying his taxes, after the expiration of the time fixed for payment by vote of the town; which warrant shall be of the same tenor, as that prescribed to be issued by selectmen or assessors to collectors, changing such parts as ought to be changed, returnable to the treasurer in thirty days.

May issue his warrant to the sheriff, &c. to distrain for taxes, after the times fixed for payment.
1821, 116, § 60.

SECT. 144. Whenever the treasurer, being also collector, shall be of opinion, that there is danger of losing by delay, a tax assessed on any individual, he may distrain the person or property of such individual, before the expiration of the time fixed by the vote of the town.

Treasurer may distrain before, if there be danger of losing a tax.
1821, 116, § 60.

SECT. 145. Before any such officer shall serve 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 the same must be paid within ten days from the time of leaving such summons, with twenty cents for the use of the officer leaving the summons.

Officer to give notice before distraining.
1821, 116, § 61.

SECT. 146. If such sums be not so paid, then the officer shall serve such warrant, in the same manner as collectors of taxes are authorized to do, and shall receive the same fees as are allowed for levying executions in personal actions.

His powers the same, as those of collectors of taxes.
1821, 116, § 61.

ARTICLE V. SPECIAL PROVISIONS.

SECT. 147. 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; provided, such affidavit, made on one of the original advertisements, or on a copy of the same, shall be filed in the registry of the county or district, where the land lies, within six months.

Affidavit as to posting notices to be proof in cases of sales of land by sheriff, &c.
1821, 116, § 62.

SECT. 148. When the estate of any inhabitant of any town, plantation or parish, not being an assessor thereof, shall be levied upon and taken, as mentioned in the thirty ninth section, he may maintain an action against such town, plantation 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.

Remedy for a person, whose estate is taken pursuant to the thirty ninth section.
1821, 116, § 63.

SECT. 149. Such value may be proved by any other legal evidence, as well as by the event of any sale under such levy.

Event of sale not conclusive, as to value.

SECT. 150. All warrants lawfully issued by the state treasurer, or any county treasurer, shall be made returnable in three months,

Treasurer's warrants, returnable in

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three months and renewable. 1836, 218, § 1, 2. Sheriff's powers the same on alias and pluries warrants. 1836, 218, § 3.

and may be renewed for the collection of such sum, as may appear due upon them when returned; including expenses incurred in attempting to collect the same.

SECT. 151. The power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as the original warrant.

CHAPTER 15.

OF THE INDIAN TRIBES IN THE STATE.

- SECT. 1. Agents of indian tribes now in office, to remain.
- 2. When a vacancy happens how to be filled.
- 3. General duties of the agent of the Penobscot tribe.
- 4. Agents of both tribes to be sworn and to give bonds. Their duties.
- 5. Certain contracts void, unless allowed by the agent.
- 6. Limitation of leases and other contracts.
- 7. Agents may sue in their own names for the benefit of the indians.
- 8. Agents to keep a record of proceedings and settle accounts annually with the governor, &c.
- 9. No foreigner to be permitted to take timber, &c. from the township reserved for the Passamaquoddy tribe.
- 10. Of the islands, &c. belonging to the Penobscot tribe.
- 11. Agent of the Penobscot tribe to place avails of leases, &c. in the state treasury.
- 12. Amount to be at agent's risk, if he sell or lease on credit.
- 13. Surveys of islands from Old Town falls, &c. and estimates, to be made by the land agent.
- 14. What shall be designated upon the plans.
- 15. How the lots shall be located.

- SECT. 16. Agent of the Penobscot tribe to give to each indian a certificate of his lot. Form.
- 17. No indian to sell or lease his lot, nor commit waste.
- 18. Of the public farm.
- 19. Agent to employ a superintendent to manage the farm and take care of the infirm and orphans.
- 20. He may lease reserved privileges for mills, booms and fisheries.
- 21. Survey and assignment of lots on the point of Old Town island.
- 22. Same subject. Restrictions on transfers.
- 23. Appropriation of the interest on the amount of four townships purchased of the Penobscot indians.
- 24. Agents of the Passamaquoddy tribe may sell timber and grass on township, number two, on St. Croix river.
- 25. Agents shall furnish annually potatoes and seeds.
- 26. And distribute \$300 annually to the distressed poor.
- 27. And blankets, flannels and woolen cloths to females and young children, amounting to \$500.
- 28. Compensation of the agent.
- 29. Sums over \$100 to be loaned on interest to a bank in Washington county.
- 30. Penalty for selling spirituous liquors to indians.
- 31, 32, 33. Bounties on produce raised by the indians.

Agents of indian tribes, now in office, to remain. 1821, 175.

SECTION 1. Those persons, who have been appointed as agents for the Penobscot and Passamaquoddy tribes of indians, respectively, shall continue to perform the duties assigned to them, according to the tenor of their respective appointments.

**The following page(s) from
“An Act to Amend the Revised Statutes”
include amendments to this chapter.**

Sect. 14. In case of insurrection, governor may detach, into actual service, an adequate military force.

SECTION 28. (R. S. ch. 167.) General provisions relating to crimes and punishments.

Sect. 16. Convict sentenced for life to the state prison and committed, to be regarded as civilly dead. Distribution of his estate.

SECTION 29. (General repealing act.)

Sect. 1. Repeal of certain acts relating to banks and banking.

SECTION 30. Time when this act shall take effect.

BE IT ENACTED BY THE SENATE AND HOUSE OF REPRESENTATIVES IN LEGISLATURE ASSEMBLED, That the act passed on the twenty second day of October last, entitled "an act for revising, arranging, and amending the public laws of the state," be amended as follows :

SECTION 1. The first chapter shall be amended in the third section, by striking out from the twelfth clause the words, "in all cases, where an affirmation may be substituted for an oath," and inserting the following, "and in all cases, where a person, required to be sworn, is conscientiously scrupulous of taking an oath, he may affirm"; so that the clause, as amended, will be as follows:

R. S. ch. 1.

XII. The word, "oath," shall be construed to include, "affirmation"; and in all cases, where a person, required to be sworn, is conscientiously scrupulous of taking an oath, he may affirm.

Affirmation may be substituted for an oath by persons conscientiously scrupulous.
1821, 86, § 1.

The same chapter shall be further amended, in the fourth section, by striking out the words, "first day of April," and inserting the words, "from and after the thirty first day of July"; and by adding at the close of the section the words, "and also excepting chapter, sixteen, entitled, 'Of the Militia,' which shall take effect from and after the first day of January, in the year one thousand eight hundred and forty two"; so that the fourth section, as amended, shall be as follows:

SECT. 4. All the chapters of these revised statutes shall take effect from and after the thirty first day of July, in the year one thousand eight hundred and forty one, except where other provision is expressly made, and also excepting chapter, sixteen, entitled, "Of the Militia," which shall take effect from and after the first day of January, in the year, one thousand eight hundred and forty two.

Revised statutes take effect August 1, 1841.

SECTION 2. The fourteenth chapter shall be amended in the tenth section, by striking out the words, "January first, in the year of our Lord one thousand eight hundred and forty one," and inserting the words, "the time when the revised statutes shall take effect"; so that the section, as amended, shall be as follows:

R. S. ch. 14.

SECT. 10. All laws, now in force, relating to the collection of taxes, shall be and remain in full force, for all the purposes of collecting any taxes, which may have been assessed, prior to the time when the revised statutes shall take effect.

Laws retained in force, for the purposes of taxes assessed prior to August 1, 1841.

The same chapter shall be amended, in the thirty second section, by striking out the words, "treasurer of the county," and inserting the words, "commissioners of the county"; so that the section, as amended, shall be as follows:

SECT. 32. All assessors, chosen or appointed as above provided, shall duly observe all such warrants, as they shall receive, while in office, from the state treasurer, or the commissioners of the county in which they reside, pursuant to any act of the legislature, imposing it for the use of the state, or granting it for the use of the county.

Assessors to observe warrants of state treasurer and of county commissioners.

The same chapter shall be amended, in the thirty fourth section, by striking out the words, "county treasurer's warrant to them to assess," and inserting

the words, "warrant of the county commissioners by them to be assessed"; so that the section, as amended, shall be as follows:

Penalty, if assessors neglect to assess a tax required by warrant of county commissioners.

SECT. 34. If such assessors shall neglect to assess the amount of the county tax, required in the warrant of the county commissioners, by them to be assessed, they shall forfeit that sum to the use of said county, and the same shall be levied by the sale of the estate, real and personal, of such assessors, by virtue of a warrant issued by the county treasurer to the sheriff of the county, for that purpose.

The same chapter shall be further amended, in the thirty sixth section, by striking out the words, "from the respective treasurers," and inserting the following, "mentioned in the thirty second section"; so that the section, as amended, shall be as follows:

Commissioners may appoint other assessors in case of such neglect.

SECT. 36. The county commissioners of the county, in which such assessors dwell, shall forthwith appoint other proper persons to be assessors of such state and county taxes, according to the directions of the warrants, mentioned in the thirty second section; and such newly appointed assessors shall be sworn to perform the same duties, and be liable to similar penalties, as the former assessors.

The same chapter shall be amended in the forty fifth section, at the close, by striking out the words, "who issued the warrant," and inserting the words, "of the state, or of the county, as the case may be, for the use of the same"; so that the section, as amended, will be as follows:

Penalty for refusal to obey a warrant of county commissioners calling a meeting of a plantation for the purpose of organization. Turnpike road not required to be assessed as real estate.

SECT. 45. The person, to whom such warrant shall be directed, shall obey the command therein, on penalty of forfeiting and paying the whole sum named and ordered in said warrant, to be levied on such plantation, to be recovered by the treasurer of the state, or of the county, as the case may be, for the use of the same.

The same chapter shall be further amended, in the fifty first section, by striking out the words,

Including turnpike road.

The same chapter shall be further amended, in the fifty sixth section, by adding at the end thereof the following words:

Liabilities for assessment of school district taxes to rest with such districts.

And the provisions of this section shall extend to the assessors of any town, who are or may be required by law to assess any tax upon any school district; the assessors being responsible only for their own personal faithfulness and integrity, and further liabilities, if any, shall rest solely with such school district.

R. S. ch. 16.

SECTION 3. The sixteenth chapter shall be amended, by striking out the fifth section, and inserting, instead thereof, a new section, in the following words:

Discharged staff officers, not having served five years, exempt from duty by paying two dollars, yearly. 1834, 121, § 2.

SECT. 5. Any staff officer who has ceased to act as such, in consequence of the resignation, promotion or removal of the officer who appointed him, may be honorably discharged; and any such officer, who has been so discharged, not having served five years, may be exempted from military duty, by paying two dollars per year, as provided in the preceding section.

The same chapter shall be further amended by inserting, at the end of the twenty fifth section, the following words:

Brigade inspectors to make

The brigade inspectors shall make the annual returns of their