

MAINE STATE LEGISLATURE

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THE
REVISED STATUTES

OF THE
STATE OF MAINE,

PASSED JANUARY 25, 1871;

TO WHICH ARE PREFIXED
THE CONSTITUTIONS

OF THE
UNITED STATES AND OF THE STATE OF MAINE:

WITH AN APPENDIX.

BY AUTHORITY OF THE LEGISLATURE.



PORTLAND:
PUBLISHED BY BAILEY & NOYES.

CHAPTER 6.

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COLLECTION OF TAXES IN INCORPORATED PLACES ON REAL ESTATE OF RESIDENT OWNERS.

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 172. Treasurer to deliver deed within two years to purchaser. Penalty for refusal. Sureties to make good his default. Town liable in default of both.
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SEC. 1. A poll tax shall be assessed upon every male inhabitant of this state above the age of twenty-one years, whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by the provisions of this chapter.

Poll tax, on whom assessed.
R. S. c. 6, § 1.
50 Me. 476.

SEC. 2. All real property within this state, all personal property of the inhabitants of this state, and all personal property hereinafter specified of persons not inhabitants of this state, shall be subject to taxation as hereinafter provided.

Real and personal estate taxable.
R. S. c. 6, § 2.
37 Me. 369.

SEC. 3. Real estate, for the purposes of taxation, excepting as provided in section six, shall include all lands in this state and all buildings and other things erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the state since the year one thousand eight hundred and fifty, and all interest in timber upon any of the public lands derived by permits granted by the state of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempted from taxation.

Real estate, what it includes.
9 Me. 88.

Land and interest in timber, taxable.
1858, c. 46.

SEC. 4. The real estate of railroad corporations shall be taxable in the towns where it is, and be regarded as non-resident land; but the track of the road and the land on which it is constructed, shall not, for this purpose, be deemed real estate.

Real estate of railroad corporations as non-resident lands. Track of road exempted.
R. S. c. 6, § 4.

SEC. 5. Personal estate for the purposes of taxation, shall include all goods, chattels, moneys, and effects, wheresoever they are; all ships and vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed, railroad, and other corporations within or without the state; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

Personal estate taxable, described.
R. S. c. 6, § 5.
36 Me. 255.
54 Me. 540.
56 Me. 274.

SEC. 6. The following property and polls shall be exempted from taxation:

Polls and estates not taxed.

First—The property of the United States and of this state.

1860, c. 132.
1864, c. 245.
1869, c. 23.
[See *Articles of Separation*, condition 7, p. 45.]

Second—All property which by the articles of separation is exempted from taxation; the real and personal property of all literary institutions, and the real and personal property of all benevolent, charitable and scientific institutions incorporated by this state.

Third—The household furniture of each person not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for carrying on his business, and musical instruments not exceeding in value fifteen dollars to any one family.

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Fourth—All houses of religious worship and the pews and furniture within the same, except for parochial purposes; and all tombs and rights of burial, and property held by a religious society as a parsonage.

Fifth—All mules, horses, neat cattle, swine, and sheep, less than six months old.

Sixth—The polls and estates of all Indians; and the polls of persons under guardianship.

Seventh—The polls and estates of all persons who, by reason of age, infirmity, and poverty, are in the judgment of the assessors unable to contribute toward the public charges.

Eighth—The polls and estates of inhabitants of islands, on which there are no highways, may be exempted from the highway tax at the discretion of the town to which they belong.

Ninth—All manufacturing establishments, and all establishments for refining, purifying or in any way enhancing the value of any article or articles already manufactured, hereafter erected by individuals, or by incorporated companies, and all the machinery and capital used for operating the same, together with all such machinery hereafter put into buildings already erected, when the amount of capital invested exceeds the sum of two thousand dollars, are exempted from taxation for a term not exceeding ten years from the time the city or town in which such manufacturing establishments or refineries may be located, shall in a legal manner assent to such exemption, which assent shall have the force of a contract and be binding for the time specified; but all property so exempted shall be entered from year to year upon the assessment books and returned with the valuation of the several towns and cities when required by the state for the purposes of making the state valuation.

Manufacturing establishments, &c.
1859, c. 91, § 1
1864, c. 234, § 1.
1867, c. 76.
1869, c. 65, § 1.

Tax imposed on dogs, if towns so vote,
1862, c. 135.

SEC. 7. All dogs more than six months old, shall be taxed one dollar in the town where they are kept, on the first day of April each year, to the owner or person who has them in possession at that time, if towns so vote.

Poll tax where assessed.
R. S. c. 6, § 7.
43 Me. 497.
47 Me. 169.

SEC. 8. The poll tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of April in each year. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.

Real estate where taxed.
R. S. c. 6, § 8.
32 Me. 67.
34 Me. 89.
35 Me. 547.
56 Me. 46.
See § 19.

SEC. 9. All taxes on real estate shall be assessed in the town where the estate lies, to the person who is the owner or in possession thereof on the first day of April in each year. In cases of mortgaged real estate, the mortgager, for the purposes of taxation, shall be deemed the owner, until the mortgagee takes possession, after which, the mortgagee shall be deemed the owner.

Standing wood and timber, to

SEC. 10. Whenever the owner of real estate, notifies the assessors that any part of the wood and timber standing thereon, has been

sold by contract in writing, and exhibits to them proper evidence thereof, they shall assess such wood and timber to the purchaser thereof.

SEC. 11. A lien is created on such wood and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section one hundred and four.

SEC. 12. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is assessed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

SEC. 13. All personal property within or without this state, except in the cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of April in each year. (a)

SEC. 14. The excepted cases referred to in the preceding section are the following:

First—All goods, wares and merchandize, all logs, timber, boards and other lumber, and all stock in trade, including stock employed in the business of any of the mechanic arts, in any town within this state, other than where the owners reside, shall be taxed in such town, if the owners, their tenants, or any person contracting under them for the building of any house, shop, store or vessel, occupy any store, shop, mill, wharf, landing or shipyard therein, for the purposes of such tenancy or contract.

Second—All machinery employed in any branch of manufacture, and all goods manufactured or unmanufactured, and all real estate belonging to any corporation, shall be assessed to such corporation in the town or other place where they are situated or employed; and in assessing the stockholders for their shares in any such corporation, their proportional part of the value of such machinery, goods and real estate shall be deducted from the value of such shares.

Third—All mules, horses, neat cattle, sheep, and swine shall be taxed in the town where they are kept on the first day of April, in each year, to the owner or person, who has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for the purpose of pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he resides, and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, for any purpose, and being owned by, or in charge and possession of any person residing in any town in this state, shall be taxed to such owner or possessor in the

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whom assessed.
1862, c. 104, § 1.
A lien created thereon. How enforced.
1862, c. 104, § 2.

Landlord and tenant to pay equally.
R. S. c. 6, § 11.

Personal estate taxable where owner resides.
R. S. c. 6, § 10.

Except as follows.
R. S. c. 6, § 11.

Goods, wares, merchandize and lumber, where to be taxed.
1869, c. 53, § 1.
1868, c. 165.
1867, c. 105.
48 Me. 478.
53 Me. 519.

37 Me. 444.

33 Me. 445.

(a) 37 Me. 369; 48 Me. 440; 49 Me. 367, 429; 50 Me. 475.

CHAP. 6. town where he resides. If a town line so divides a farm that the dwelling house thereon is in one town, and the barn or out buildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

Fourth—All personal property belonging to minors under guardianship, shall be assessed to the guardian in the place where he is an inhabitant. The personal property of all other persons, under guardianship, shall be assessed to the guardian in the town where the ward is an inhabitant.

Fifth—All personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any married woman or other person, shall be assessed to the husband of such married woman, or to such other person, in the place of which he is an inhabitant. But if such married woman, husband, or other person resides out of the state, it shall be assessed to such executor, administrator, or trustee, in the place where he resides.

Sixth—Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit it is accumulating, if within the state, otherwise, to the person so placing it, or his executors, or administrators, until a trustee is appointed to take charge of it or its income, and then to such trustee.

Seventh—The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors, that said property has been distributed and paid over to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town, in which such executors or administrators live.

Property held
by religious
societies.
1864, c. 245, § 2.

Eighth—Personal property held by religious societies shall be assessed to the treasurer thereof in the town where such societies usually hold their meetings.

Improvements
on exempted
lands, how
taxed.
R. S. c. 6, § 12.

SEC. 15. Betterments and improvements made upon such lands of literary institutions as are exempted from taxation, not including sites and buildings occupied by such institutions and their officers, shall be deemed personal property, and taxed to the tenant or owner thereof in the town where they are.

Toll bridges.
R. S. c. 6, § 13.

SEC. 16. The stock of all toll bridges shall be taxed as personal property to the owners thereof in the towns where they reside.

Stock of cor-
porations sup-
plying water
or gas, how
taxed.
1868, c. 202, § 1

SEC. 17. The stock in any local corporation, chartered for the purpose of supplying cities or towns with water or gas, held by any person out of the state or unknown, shall be subject to taxation, in the city or town where such corporation is located or transacts its

ordinary business, as provided for the taxation of bank stock, in CHAP. 6.
section thirty-two.

SEC. 18. The powers of assessors, collectors and treasurers, and the liens on the stocks, shall be the same as provided in sections thirty-two, thirty-three, thirty-five and thirty-six, and the duties therein imposed on cashiers, shall be performed by the treasurers of such corporations.

Duties of assessors, &c. Same as in assessing bank stocks. 1868, c. 202, § 2.

SEC. 19. When the clerk of a corporation holding property liable to be taxed, fails to comply with the requirements of the twenty-first section of the forty-sixth chapter, whether the corporation was chartered before or since the separation of Maine from Massachusetts, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders. Such property both real and personal, is made taxable for state, county, city, town, school district, and parochial taxes, to be assessed and collected in the same manner and with the same effect as upon similar unexempted property owned by individuals. If the corporation is one which has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, the same as such property is taken and sold on execution.

Clerks failing to make returns, property deemed corporate. 1860, c. 151.

Such property, how taxable.

Taxes how assessed and collected.

Franchise may be sold in certain cases. 1860, c. 151.

SEC. 20. Blood animals, brought into the state and kept for the purpose of improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.

Blood animals. R. S. c. 6, § 14.

SEC. 21. All goods, wares, merchandize, or other personal property, which, on the first day of April in each year, are within this state for the purpose of sale, and owned by persons residing out of the state, shall be taxed to the person or persons having them in possession for the purpose of sale.

Personal property of non-residents. R. S. c. 6, § 15.

SEC. 22. Such person shall have a lien thereon, which he may enforce for the re-payment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections one hundred and six, one hundred and eleven and one hundred and twelve.

Lien in favor of persons paying tax.

Lien on property taxed. R. S. c. 6, § 16.

SEC. 23. If any person under the provisions of the foregoing section pays more than his proportionate part of the tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he shall be entitled to recover of the owner of the goods, wares, or merchandize, such portion of the whole tax, as would be such owner's proper share.

Remedy for paying more than proportion of tax. R. S. c. 6, § 17.

SEC. 24. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the

Stock of companies invested, how taxed.

CHAP. 6. stock of a bank or banks, or other corporation in this state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company; and when the capital stock of any insurance company incorporated in this state, is taxed at its full value, the securities and pledges held by said company to the amount of said stock, shall be exempt from taxation; but if the pledge or security consists of real estate in a town other than that where the stockholder resides, it shall be taxed where it lies, and the stock shall be exempt to the amount for which it is assessed.

SEC. 25. When personal property is mortgaged or pledged, it shall, for the purposes of taxation, be deemed the property of the party, who has it in possession. Money or personal property loaned or passed into the hands or possession of another by any person residing in this state, secured by an absolute deed of real estate, shall be taxed to the grantee, the same as in case of a mortgage, although the land is taxed to the grantor or other person in possession.

SEC. 26. The undivided real estate of any deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax, and have a right to recover of the other heirs or devisees their portions thereof when paid by him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of them the same as taxes assessed against them in their private capacity, and shall be a charge against the estate and allowed by the judge of probate; but when such executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes, and gives them the names of the heirs, and the proportions of their interest in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

SEC. 27. Partners in mercantile or other business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all the personal property enumerated in the first paragraph of section fourteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each

Stock of insurance companies exempt from tax in certain cases.
R. S. c. 6, § 18.
1863, c. 176,
§ 1.
1864, c. 248,
§ 1.

Personal property mortgaged, how taxed.
R. S. c. 6, § 19.
Real estate by absolute deed given to secure money.
1861, c. 38, § 1.
See § 9.

Real estate of one deceased, how taxed.
R. S. c. 6, § 20.

Personal estate of partners, how taxed.
R. S. c. 6, § 21.

town for the portion of property employed therein; and they shall be jointly and severally liable for such tax. CHAP. 6.

SEC. 28. All real estate, and such as is usually called real, but is made personal by statuté, may be taxed to the tenant in possession, or to the owner, whether living in the state or not, in the town where it is; and when a state, county or town tax is assessed on lands owned or claimed to be owned in common, or in severalty, any person may furnish the collector, or treasurer, to whom the tax is to be paid, an accurate description of his part of the land, in severalty, or his interest, in common, and pay his proportion of such tax; and thereupon his land or his interest shall be free of all lien created by such tax. (a)

Lands may be assessed to owners or tenants. Part owners may be taxed and pay separately. R. S. c. 6, § 22.

SEC. 29. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment shall be valid, though the ownership or occupancy has changed, unless previous notice is given of such change, and of the name of the person to whom it has been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner for the purpose of taxation, unless he notifies the assessors what his interest is.

Assessments may continue to be made to same person till notice given. Tenant in common, considered owner. R. S. c. 6, § 23.

SEC. 30. The buildings, lands, and other property of manufacturing corporations, made personal property by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporations, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for the payment of such tax, and it may be sold for the payment thereof as in other cases; and the shares of the capital stock of such corporations shall not be taxed to their owners.

Property of manufacturing corporations taxed where used, and may be to the person in possession. R. S. c. 6, § 34. 32 Me. 67.

SEC. 31. All real property in this state owned by any bank incorporated by the laws of this state, or by any national bank or banking association, shall be taxed in the place where the property is situated, to said bank or banking association, for state, county and municipal taxes, according to its value, as other real estate is taxed; but the stock of such banks shall be taxed to the owners thereof where they reside, if known to be residents of this state; but the taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of the state.

Real estate of banks or banking associations, where taxed. 1867, c. 126, § 1. Stock of banks, where taxed. 1869, c. 71, § 3. 36 Me. 255. 54 Me. 540. 55 Me. 456. 56 Me. 274, 310.

SEC. 32. The stock of any bank held by persons out of the state, or unknown, and that has not been certified according to the provisions of chapter forty-six, section twenty-one, in any city, or town in this state, and is not there assessed; and the stock of any bank

Taxation of bank stock owned out of the state. 1869, c. 71, § 1.

(a) 22 Me. 402; 25 Me. 359; 32 Me. 67; 34 Me. 89; 35 Me. 547; 37 Me. 44; 43 Me. 497; 47 Me. 169, 411.

CHAP. 6. appearing by the books thereof to be held by persons residing out of the state, or whose residence is unknown to the assessors, shall be assessed in the town where such bank is located, or transacts its ordinary business; and such city or town shall have a lien from and after the date of such assessment on such stock and all dividends thereon, until such tax and any cost or expenses arising in the collection thereof are paid. No assignment, sale, transfer or attachment shall pass any property in such stock unless the vendee first pays such tax and cost; and the cashiers of banks are required to return to the assessors, of the town where such bank is located or transacts its business, all the stock in such bank not returned to the assessors or other towns, according to the provisions of said section twenty-one, chapter forty-six; and such returns shall be made at the time and in the manner prescribed in said section, and shall be made the basis of taxation of such property.

Cashiers required to exhibit books.

Deliver certified copy of record of dividend.
1863, c. 193.

Penalty.

Cashier also liable.

Shares to be taxed in the town where bank is located, when residence of holder is unknown, or out of the state.
1869, c. 71.

Collectors of taxes, to give notice.
1863, c. 193, § 3.

No dividend paid till tax is paid.

Tax charged in offset.

Stock may be sold.

SEC. 33. The cashier or other officer of each bank, is hereby required to exhibit on demand, to the assessors of any town all the books of such bank that contain any record of the stock of such bank or any dividend, declared or paid thereon, and if requested, shall deliver to them a true and certified copy, of so much of said record as they may require. Should any cashier neglect or refuse to perform the duties required by this and the preceding section, the assessors may doom such bank in such sum as they deem reasonable, and the assessment shall bind the bank, and the tax thereon shall not be abated, and such cashier shall be liable for such neglect or refusal, to the penalty prescribed in section twenty-three, chapter forty-six.

SEC. 34. When returns of stock in the banks and national banking associations are made according to the provisions of section twenty one of chapter forty-six, or the preceding section, if it be found by the assessors of any town receiving such returns that the holders of such stock do not reside in such town, they shall forthwith return the names of such stockholders, with the amount of stock held by them, to the assessors of the town where such stockholders reside, if their residence is known, and within the state; and if not, such return shall be made to the assessors of the town where the bank is located, and shall be subject to the provisions of section thirty-two.

SEC. 35. The collector of any town, to whom has been committed a tax upon the stock of any bank, shall, within thirty days after the bills of assessment are delivered to him, cause a notice in writing to be delivered to the cashier or president of such bank, stating the description of stock taxed, to whom assessed, if stated in the bills, and the tax thereon. No dividend shall be paid on such stock after such notice until the tax and any cost thereon are paid. The cashier may pay such tax, and payment shall constitute a lawful charge in offset against any dividend thereon. Should such tax remain unpaid

ninety days after such notice, the collector may sell such stock in the manner specified in sections one hundred and ten and one hundred and eleven. For the purpose of collecting taxes on bank stock, collectors may act in any city, town or plantation in this state.

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Powers of collectors extended.
See §§ 112, 115, 116.

SEC. 36. The treasurer of any town, and any successor in office may maintain an action on the case against any bank, and recover therein the tax assessed if unpaid, and the lawful charges upon any share thereof, if there has been paid after such tax was assessed any dividend thereon; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects.

Actions maintained by treasurers of towns and cities.
1863, c. 198, § 4.

SEC. 37. When any assessors, after completing the assessment of a tax, discover that they have by mistake omitted any polls or estate liable to be assessed, they may, during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such polls and estate their proportion of such tax according to the principles on which the assessment was made, certifying that they were omitted by mistake. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted by mistake, and that the powers in their previous warrant, naming the date of it, are extended thereto; and the collector shall have the same power, and be under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent., or alters the proportion of tax allowed by law to be assessed on the polls.

Supplementary assessments may be made to correct mistakes.
R. S. c. 6, § 25.
See § 114, c. 3, § 8.
34 Me. 266.

SEC. 38. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to municipal officers of each town or other place in this state, requiring them to assess upon the polls and estates of each, its proportion of such state tax; and the amount of such proportion shall be stated in the warrant.

Treasurer of state to issue warrants for state tax.
R. S. c. 6, § 26.

SEC. 39. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them; to commit such list, when completed and signed by a majority of them, to the collector or collectors, constable or constables of such

What his warrant requires.
R. S. c. 6, § 27.

CHAP. 6. town or other place, with their warrant or warrants in due form of law, requiring them to collect and pay the same to the treasurer of state, at such times as the legislature, in the act authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers, and the amount so committed to each, one month at least before the time at which they are required to pay in such tax.

Assessors to be governed by the rules established.
R. S. c. 6, § 28.

55 Me. 461.

Poll tax, how assessed and established.
1864, c. 251, § 1.
1865, c. 291, § 1.

SEC. 40. In the assessment of all state, county, town, plantation, parish or society taxes, the assessors thereof shall govern themselves by the rules contained in this chapter, until otherwise provided by the legislature, except in parishes and societies where a different provision for assessing their taxes is made; and shall assess on the taxable polls therein one-sixth part, as nearly as may be, of the whole sum to be raised; but the whole poll tax assessed in one year upon an individual for town, county and state purposes, except highway taxes separately assessed, shall not exceed three dollars. The same rule shall be observed in the assessment of highway taxes; and the residue of such taxes shall be assessed on the estates according to their value.

PERSONAL LIABILITY OF ASSESSORS.

Assessors responsible for personal faithfulness only.
R. S. c. 6, § 29.

SEC. 41. The assessors of towns, plantations, school districts, parishes and religious societies, shall not be responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with the corporations, for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity. (a)

TAXES ON LANDS IN PLACES NOT INCORPORATED.

Lands in places not incorporated may be taxed by the state.
R. S. c. 6, § 30.

SEC. 42. Lands not exempted, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state and county taxes.

Are subject to county taxes.
Treasurer of county to certify them to treasurer of state, who is to give credit for them.
R. S. c. 6, § 31.

SEC. 43. Such lands may be assessed by the county commissioners according to the last state valuation for a due proportion of county taxes. Lists of such taxes, including those made on account of highways, shall be immediately certified and transmitted by the county treasurer to the treasurer of state. In the list, each such township and tract shall be sufficiently described, with the date, and amount of assessment on each. The treasurer of state shall, in his books, give credit to the county treasurer for the amount of each such assessment; and when paid to him, shall certify to the county treasurer the amount of tax and interest so paid, annually, on the first Monday of January.

Treasurer of state to publish lists of state and county taxes.
R. S. c. 6, § 32.

SEC. 44. Within three months after the assessment of any such state tax by the legislature, the treasurer of state shall cause the list

(a) 11 Me. 135; 12 Me. 254; 15 Me. 258; 39 Me. 183; 43 Me. 497; 49 Me. 351.

of such assessments, with the list of any county tax so certified to him, to be advertised three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the lands lie. The said lands shall be held to the state for the payment of such state and county taxes with interest thereon at the rate of twenty per cent., to commence at the expiration of one year from the date of the assessment.

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SEC. 45. The owners of the lands so assessed and advertised, may redeem them, by paying to the treasurer of state the taxes with interest thereon, within two years from the date of the assessment. Each owner may pay for his interest in any tract, whether in common or not, and shall be entitled to a certificate from the treasurer of state, discharging the tax upon the number of acres, or interest, upon which such payment is made. Each part or interest of every such township or tract, upon which the state or county taxes so advertised are not paid with interest within two years from the date of the assessment, shall be wholly forfeited to the state, and vest therein free of any claims by any former owner or person.

Lands forfeited in two years if taxes not paid.
R. S. c. 6, § 33.
26 Me. 217.
36 Me. 326.
43 Me. 299.
46 Me. 516.

SEC. 46. All lands thus forfeited shall, annually in the month of September, be sold by the treasurer of state at public auction to the highest bidder; but never at a price less than the full amount due thereon for such unpaid state and county taxes, interest, and cost of advertising. Notice of the sale shall be given by publishing a list of the lands to be sold with the amount of such unpaid taxes, interest, and costs on each parcel, and the time and place of sale, in the state paper, and in some newspaper, if any, printed in the county in which the lands lie, three weeks successively, within three months before the time of sale.

Treasurer of state to sell lands forfeited at auction in September annually.

SEC. 47. If any such tract is sold for more than the amount due, the surplus shall be held by the state to be paid to the owner, whose right has been so forfeited, upon due proof of ownership produced to the governor and council.

Notice to be published in some county paper.
R. S. c. 6, § 34.

SEC. 48. Any owner may redeem his interest in such lands, by paying to the treasurer of state his part of the sums due at any time before the sale; or after the sale, by paying or tendering to the purchaser, within a year, his proportion of what the purchaser paid therefor at the sale, with interest at the rate of twenty per cent. per annum from the time of sale, and one dollar for a release; and the purchaser, on reasonable demand, shall execute such release; and if he refuses or neglects, a bill in equity may be maintained against him and compel him to do so, with costs and any damages occasioned by such refusal or neglect. Or such owner may redeem his interest by paying as aforesaid to the treasurer of state, who on payment of fifty cents, shall give a certificate thereof; which certificate, recorded in

Pay surplus to owners.
R. S. c. 6, § 35.

Owner may pay tax before sale or redeem from purchaser within one year.
R. S. c. 6, § 36.

CHAP. 6. the registry of deeds in the county where the lands lie, shall be a valid release of such interest, and the title thereto shall revert and be held as if no such sale had been made. The governor and council may draw their warrant on the treasurer for any money so paid to him, in favor of the purchaser for whom it was paid, or his legal representatives.

Copy of record of treasurer's doings, evidence.

Costs appor- tioned.

County taxes paid to treasurer of county. R. S. c. 6, § 87. 1868, c. 145.

Owner may pay taxes to county treasurer. R. S. c. 6, § 88.

County commissioners to assess amount necessary to build the roads, on the owners of lands. 1868, c. 191, § 4. See c. 18, §§ 32, 33, 34, 35, 36.

When assessment appears oppressive, an equitable amount may be assessed on county.

Parties aggrieved may appeal to S. J. Court.

Proceedings. 17 Me. 196. 27 Me. 289. 29 Me. 196. 30 Me. 351. 33 Me. 457. 46 Me. 332.

An agent to be appointed to superintend building of roads.

SEC. 49. The printers' bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be chargeable with its proportion thereof. All amounts of county taxes and interest thereon so received by the treasurer of state, shall be credited by him to the counties, to which they belong, and paid to the treasurers thereof. The treasurer of state shall make a record of his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the state in the land sold.

SEC. 50. Any owner of lands so assessed by the county commissioners for county taxes, may redeem them by paying to the county treasurer the amount due thereon for such taxes, interest and charges, and depositing with the treasurer of state the county treasurer's certificate of such payment, at any time before the sale.

SEC. 51. When a road is laid over lands under the provisions of section thirty-two, chapter eighteen, the county commissioners shall immediately thereafter, assess thereon such an amount as they judge necessary for making, opening, and paying expenses attending it; and such assessment shall create a lien thereon for the payment thereof; and they may make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and assess upon each a sum proportionate to the value thereof, and the benefits likely to result to the same by the establishment of the road; when such assessment will be unreasonably burdensome to such owners, they shall assess an equitable sum on the county, and the balance only on such lands. Any person aggrieved by any assessment, may appeal to the supreme judicial court, at the term thereof held first after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the tract or township, and what part, if any, by the county, and there shall be no appeal from such decision. They shall, at the same time, fix the time for making and opening such road, not exceeding two years, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bond to the treasurer of the county, with sureties to be approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on

each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

SEC. 52. If the owners shall make and open such road to the acceptance of the commissioners, after an actual examination by one or more of their board, within said time, the assessment shall thereby be discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to make and open it.

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Owners of lands may discharge their assessments by building roads. 1868, c. 191, § 5.

SEC. 53. Said county commissioners, in September annually, by one or more of their board, shall make an annual inspection of all county roads in the unincorporated townships, and tracts of land in their counties, and thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, assess such amount thereon, and cause so much thereof as they deem necessary for the purpose aforesaid, to be expended on said roads within one year thereafter, and such assessment shall create a lien thereon for the payment thereof. They shall make such assessment by the first day of January in each year, and at the same time appoint an agent or agents, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section fifty-one; and they shall publish a list of the townships and tracts of land so assessed, with the sums so assessed on each, and the roads on which it is to be expended, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

County commissioners annually to inspect roads in unincorporated townships and cause their repair. 1868, c. 191, § 6.

An agent to superintend the repair of roads to be appointed. 1868, c. 191, § 7.

Lists of townships and lands assessed, to be published.

SEC. 54. If by the fifteenth of June following in each year, the owners of such lands shall repair such roads to the acceptance of the commissioners, after an actual examination by one or more of their board, the assessment shall be thereby discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to repair such roads.

Owners of land may discharge their assessment by repairing road. 1868, c. 191, § 8. 1870, c. 86, § 1.

SEC. 55. If any owner fails to pay the sum so assessed on his land within two months from the time fixed for making and opening a new road, as provided in section fifty-two, or within two months after the fifteenth of July, for repairing roads, as provided in the preceding section, the county treasurer shall proceed to sell the lands so assessed by advertising the lists of unpaid taxes, with the date of assessment, and the time and place of sale, in the state paper and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be at least thirty days before the time of sale. No bid shall be received at such sale for less than the amount due for the tax, costs and interest at twenty per cent. per annum from the time prescribed for the payment of said tax; and

Proceedings if owner fails to discharge his assessment. 1868, c. 191, § 9. 27 Me. 239. 30 Me. 351. 33 Me. 457.

CHAP. 6. the treasurer shall sell so much of such land as is necessary to pay the unpaid tax, costs and interest as aforesaid, and give a deed thereof to the purchaser, if any; and if no one becomes a purchaser at such sale, it shall be forfeited to the county; and such owner or part owner or tenant in common may redeem his interest therein at any time within two years from the sale or forfeiture, by paying to the purchaser or the county the sum for which it was sold or forfeited, with interest at twenty per cent. per annum, and any sums subsequently paid for state and county taxes thereon.

Owners entitled to overplus of proceeds of sale. 1868, c. 191, § 11.

SEC. 56. Any owner of lands, so sold, shall be entitled to his share in any overplus of the proceeds of such sale, on exhibiting to the treasurer satisfactory evidence of his title.

Prima facie proof of title by purchase at such sale. 1868, c. 191, § 10. 27 Me. 289.

SEC. 57. In any trial at law or in equity involving the validity of any sale or forfeiture of such lands, as provided in the preceding section, it shall be prima facie proof of title for the party claiming under it, to produce in evidence the county treasurer's deed, duly executed and recorded, the assessments signed by the county commissioners and certified by them or their clerk to the county treasurer, and to prove that the county treasurer complied with the requirements of the law in advertising and selling. But the purchaser or the county shall have a lien on the land sold or forfeited for the taxes, costs and interest, and any subsequent taxes legally assessed thereon and paid by either, or those claiming under them; and such sums shall be paid or tendered, before any person shall commence, maintain or defend any suit at law or in equity, involving the title to such lands under such sale or forfeiture, notwithstanding any irregularities or omissions in such sale or forfeiture.

1862, c. 116, § 2.

See §§ 162, 174.

Purchasers acquire title of the state only, and have no claim on the state. R. S. c. 6, § 44. 34 Me. 266. See §§ 114, 162, 163.

SEC. 58. Purchasers of land sold by reason of the non-payment of state and county taxes, and assessments for opening, making, and repairing roads, shall have no claim against the state or county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings, or failure to comply with the provisions of law under which the sales were made. The deeds given pursuant to sales made for non-payment of state and county taxes, shall vest in the grantee the title of the state, or of the county, to the lands sold, subject to the conditions of sale, and no more.

Part owner may redeem his share. R. S. c. 6, § 45.

SEC. 59. Any owner, part owner, tenant in common, or other person having a legal interest in any tract so advertised, sold or forfeited, may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim upon his interest. The rate of interest upon unpaid state and county taxes, and taxes assessed by county commissioners for opening, making, and repairing roads, shall be twenty per cent., and shall commence at the expiration of one year from the date of the assessments.

ASSESSMENT OF TAXES IN INCORPORATED PLACES.

CHAP. 6.

SEC. 60. When a state tax is imposed and required to be assessed by the proper officers of the towns in the state, the treasurer of state shall send such warrants, as he is, from time to time, ordered to issue for the assessment of such tax, to the sheriffs of the different counties, who shall transmit them to the assessors of the towns in their counties, according to the directions thereof.

Treasurer of state to send warrants to sheriffs for assessments on towns of state tax.
R. S. c. 6, § 46.

SEC. 61. In order to assess a county tax, the county commissioners, at their regular session next before the first day of January annually, shall prepare estimates of the sums necessary to defray the expenses, which have accrued or may probably accrue for one year from said day, including the building and repairing of jails, court houses, and appurtenances, with the debts owed by their counties.

County commissioners to make annually estimates for county taxes.
R. S. c. 6, § 47.

SEC. 62. Said estimates shall be recorded by their clerk in a book kept for that purpose; and a copy of them shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit them to the office of the secretary of state, on or before the first day of January annually, to be by him laid before the legislature.

Estimates to be recorded and transmitted to secretary of state.
R. S. c. 6, § 48.
See c. 8, § 15.

SEC. 63. When a county tax is authorized, the county commissioners shall apportion it upon the towns and other places according to the last state valuation, and issue their warrant to the assessors, requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

County commissioners to apportion sums to be assessed and issue warrants to assessors.
R. S. c. 6, § 49.

SEC. 64. No assessment of a tax by a town or parish will be legal, unless the sum assessed is raised by vote of the qualified voters, at a meeting legally called and notified. (a)

Assessments not legal, unless sums raised at a legal meeting.
R. S. c. 6, § 50.

SEC. 65. Before making any assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting up notifications in some public place in the town, or notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, which they were possessed of on the first day of April of the same year.

Assessors to give notice to bring in lists of taxable property.
R. S. c. 6, § 51.
§ Me. 290.

SEC. 66. If any person after such notice does not bring in such lists, he shall be thereby barred of his right to make application to the county commissioners for any abatement of his taxes, unless he makes it appear to them that he was unable to offer such list at the time appointed.

If no lists, no appeal for abatement.
R. S. c. 6, § 52.
37 Me. 561.
53 Me. 505.
57 Me. 277.

SEC. 67. The assessors, or either of them, may require the person presenting such list to make oath to its truth, which either of

Persons may be required to make oath to lists.
1862, c. 138, § 1.

(a) See § 163.

CHAP. 6. 1865, c. 819, § 1.
53 Me. 505.
57 Me. 277.

them may administer; and if such list is produced and sworn to, and such person answers all proper inquiries in writing, as to the nature and situation of his property, and, if required, subscribes and makes oath thereto, such list shall be taken as true, but not a conclusive rule and limitation upon the assessors in making the assessment.

Abatements may be made within two years.
R. S. c. 6, § 54.

SEC. 68. The assessors for the time being, on application within two years from the assessment, may make such reasonable abatement, as they think proper. (a)

Appeal to county commissioners. Proceedings thereon.
R. S. c. 6, § 55.
57 Me. 277.

SEC. 69. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow the costs to the town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for the collection thereof against him.

Assessments to be made according to rules prescribed. Lists, to whom committed.
R. S. c. 6, § 56.

SEC. 70. The assessors shall assess upon the polls and estates in their town all town taxes and their due proportion of any state or county tax, according to the rules in the then last act for raising a state tax and in this chapter; make perfect lists thereof under their hands; and commit the same to the constable or collector of their town, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form hereinafter prescribed. (b)

State and county may be added to other taxes.
R. S. c. 6, § 57.

SEC. 71. They may add their proportion of the state and county tax to any of their other taxes, and make out one warrant and their certificates accordingly.

Overlay not to be more than five per cent.
R. S. c. 6, § 58
Sec § 37.

SEC. 72. They may assess on the polls and estates such sum over and above the sum committed to them to assess, and not exceeding five per cent. thereof, as a fractional division thereof renders convenient, and certify that fact to their town treasurer.

Record to be made of assessment and invoice, and deposited in assessors' office.
R. S. c. 6, § 59.

SEC. 73. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the proper officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office for this purpose.

Certificate to be sent to county treasurer. And to treasurer of state.

SEC. 74. When they have assessed any county tax and committed it to the proper officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer.

(a) 19 Me. 322; 33 Me. 445.
(b) 4 Me. 72; 51 Me. 599; 52 Me. 583.

When they have so assessed and committed a state tax, they shall return a like certificate to the state treasurer; and if this is not done, and any part of such tax remains unpaid for sixty days after the time fixed for its payment, the state treasurer shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

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State treasurer to issue warrant.
R. S. c. 6, § 60.

SEC. 75. If any town does not choose assessors, or if so many of them refuse to accept, that there are not such a number as the town has required, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessor shall be paid for his services one dollar and fifty cents for every day he is necessarily employed in the service of the town. (a)

Selectmen to be assessors in certain events.

Per diem \$1.50.
R. S. c. 6, § 61.
1866, c. 54, § 2.

SEC. 76. If any town neglects to choose selectmen or assessors, it shall forfeit not exceeding three hundred, nor less than one hundred dollars, as the supreme judicial court orders, for the use of the state.

Penalty for neglect to choose selectmen and assessors.
R. S. c. 6, § 62.

SEC. 77. In such case, and when the selectmen and assessors chosen by a town do not accept the trust, the county commissioners may appoint three or more suitable persons in the county, to be assessors of taxes, and such assessors, being duly sworn, shall assess upon the polls and estates in the town their due proportion of state and county taxes and said penalty, and not exceeding one dollar and fifty cents a day for each, for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by the commissioners out of the state treasury.

When no assessors, county commissioners may appoint.

Proceedings thereon.
R. S. c. 6, § 63.

SEC. 78. All assessors, chosen or appointed as above provided, shall duly observe all warrants, received by them while in office, from the state treasurer, or the county commissioners of their county.

Such assessors to obey warrants.
R. S. c. 6, § 64.

SEC. 79. If the assessors of a town refuse or neglect to assess any state tax apportioned on it, and required by the state treasurer's warrant to be assessed by them, they shall forfeit the full sum mentioned in such warrant, to the use of the state; and such treasurer shall issue his warrant to the sheriff of the county to levy said sum by distress and sale of their real and personal estate.

Penalty for neglect to make assessments of state tax.
R. S. c. 6, § 65.

SEC. 80. If such assessors neglect to assess county tax required in the warrant of the county commissioners to be assessed by them, they shall forfeit that sum to the use of the county; and it shall be levied by sale of their real and personal estate, by virtue of a warrant issued by the county treasurer to the sheriff of the county for that purpose.

Penalty for neglect to assess county tax.
R. S. c. 6, § 66.

(a) 51 Me. 599; 55 Me. 501.

CHAP. 6. **SEC. 81.** If the sheriff cannot find property of said assessors to satisfy the sum due on either of said warrants, he may arrest and imprison them, until they pay the same; and the county commissioners shall forthwith appoint other proper persons to be assessors of such state and county taxes, who shall be sworn, and perform the same duties, and be liable to the same penalties, as the former assessors.

Assessors may be arrested.
R. S. c. 6, § 67.
Other assessors may be appointed.

Towns neglecting for five months to assess, treasurer to issue warrant to sheriff to collect.
R. S. c. 6, § 68.

SEC. 82. If the inhabitants of a town of which a state tax is required, neglect for the space of five months, after having received the state treasurer's warrant for assessing it, to choose assessors to assess it, and cause the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate according to law of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the state treasurer, and return the warrant unsatisfied.

For like neglect, treasurer of county to issue warrant.
R. S. c. 6, § 69.

SEC. 83. If the inhabitants of a town of which any county tax is required, neglect to choose and keep in office assessors to assess it, as the law requires, the county treasurer, for the time being, after the lapse of five months from the time they received the county commissioners' warrant for assessing it, shall issue his warrant to the sheriff, requiring him to levy and collect the sum mentioned therein; and he shall execute it, observing the regulations and subject to the condition provided in the preceding section.

Warrants to be issued to collect of inhabitants, if not collected of assessors.
R. S. c. 6, § 70.

SEC. 84. If the inhabitants of a town qualified to vote in town affairs, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them, or to re-assess a tax on the failure of a collector, and to certify it as the law directs; and the estates of such assessors are insufficient to pay such taxes as already provided, the treasurer of state, or of the county, as the case may be, for the time being, is directed to issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section eighty-two.

Penalty on assessors for refusing to be sworn. Meeting to be called to fill vacancy.

SEC. 85. If any assessor, chosen and notified to take the oath of office, unreasonably refuses to be sworn, he shall forfeit fifteen dollars to the town, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a meeting of the town to fill the vacancy. (a)

(a) R. S. c. 6, § 71. See § 92, c. 3, § 16.

ASSESSMENT OF TAXES IN PLANTATIONS.

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SEC. 86. All plantations, ordered by the legislature to pay any part of the public taxes, are vested with the same power as towns are, so far as relates to the choice of clerk, assessors, and collectors of taxes; and any person, chosen an assessor therein, and refusing to accept, or to take the legal oath, after due notice, shall be liable to the same penalty, to be recovered in the same manner as mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

Plantations taxed, invested with the powers of towns for such purpose.
R. S. c. 6, § 72.
See § 103; c. 3, § 55.

SEC. 87. If any such plantation neglects to choose a clerk, assessors, and collector of taxes, or if the assessors chosen neglect their duty, it shall be subject to the same penalties and proceeded with in the same manner as towns deficient in the same respect.

Plantations subject to same penalties as towns.
R. S. c. 6, § 73.
See § 141.

SEC. 88. The clerk, assessors, and collectors, shall be sworn as similar officers chosen by a town, and be entitled to the same compensation, unless otherwise agreed.

Officers of plantations to be sworn.
R. S. c. 6, § 74.
See c. 3, §§ 14, 53.

SEC. 89. When a state or county tax is laid on a place not incorporated or organized, the state treasurer or county commissioners of that county may cause the same to be organized as provided in chapter three, sections forty-seven and forty-eight, for the organization of plantations ascertained to contain two hundred and fifty inhabitants. If the inhabitant to whom the warrant is directed, fails to perform the duties required of him, he shall forfeit the sums due for state and county taxes, to be recovered by the treasurer, to whom the tax is payable.

When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation.
R. S. c. 6, § 75.
1870, c. 121, § 18.

Penalty for failing to perform directions of warrant.

SEC. 90. The assessors shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation, and proceed to make assessment of taxes and cause the same to be collected as required by law.

Assessors to make a list of polls, &c.
R. S. c. 6, § 76.
1870, c. 12, § 18.

SEC. 91. All laws of the state applicable to organized plantations shall apply to plantations organized as provided in section eighty-nine.

Laws applicable to such plantations.
1870, c. 121, § 18.

SEC. 92. Plantation officers neglecting to take the oath of office when notified, shall be liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

Penalty for neglect to be sworn.
R. S. c. 6, § 78.
See § 85; c. 3, § 16, 53.

COLLECTION OF TAXES IN INCORPORATED PLACES.

SEC. 93. Towns at their annual meetings may determine when their taxes shall be payable, and that interest shall be collected after that time.

Towns may determine time for payment of taxes, and require interest thereon after such time.
1867, c. 101, § 1.

SEC. 94. The warrant to be issued by the selectmen or assessors for the collection of the state taxes shall be in substance, as follows:

—ss. A. B., constable or collector of the town of— within the county of—.

GREETING:

Form of warrant for collection of state taxes.
R. S. c. 6, § 79.

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

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3 Me. 290.
4 Me. 72.
20 Me 199.
40 Me. 526.
41 Me. 537.
55 Me. 501.
57 Me. 58.

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 refuses or neglects to pay the sum he is assessed in the said list, you are to distrain his goods or chattels 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 does not pay the sum so assessed within the said four days, then you are to sell at public vendue such distress 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, besides the sum assessed and the necessary charges of taking and keeping the distress, you are immediately to restore to the owner; and for want of goods and chattels, whereon to make distress, besides those implements, tools and articles of furniture, which are by law exempt 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 pays 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 a certificate of the assessment of any state tax shall be in substance as follows:

Pursuant to a warrant from the treasurer of the State of Maine dated the ——— day of ———, 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.

Form of warrant for county and town taxes.
R. S. c. 6, § 80.

SEC. 95. The warrant to be issued for the collection of county or town taxes, shall be made out by the assessors in the same tenor,

changing those parts which should be changed to adapt it to the particular case. CHAP. 6.

SEC. 96. When an original warrant issued by any assessors and delivered to a constable or collector for the collection of a tax, has been lost or destroyed by accident, the assessors may issue a new warrant for that purpose, which shall have the same force as the original.

New warrant issued in case of loss.
R. S. c. 6, § 81.

SEC. 97. When towns choose collectors, they may agree what sum shall be allowed for the performance of their duties; but if none are chosen, or if those chosen refuse to serve or give the requisite bonds, the assessors may appoint a suitable person to act as constable and collector for the collection of taxes. (a)

Collectors of taxes, how chosen or appointed.
1865, c. 318, § 1.
See §§ 102, 109, 119, 121, 138, 140; c. 3, § 12.

SEC. 98. In case of distress or commitment for the non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, saving that the travel, in case of distress, shall be computed only from the dwelling house of the officer to the place where it is made.

Fees and travel of collector.
R. S. c. 6, § 83.

SEC. 99. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions. (b)

Collector to receive a warrant.
R. S. c. 6 § 84.

SEC. 100. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. (c)

To give approved bond
R. S. c. 6, § 85.

SEC. 101. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses so to do, he shall forfeit five dollars to the aggrieved party, to be recovered in an action of debt.

Constables or collectors to give receipts on demand.
Penalty for refusal.
1862, c. 105, § 1.

SEC. 102. If any constable or collector dies before perfecting the collection of an assessment, the assessors shall appoint, at the charge of their town, some suitable person to perfect the collection, and grant him a sufficient warrant for that purpose. (d)

If collector dies, assessors to appoint one.
R. S. c. 6, § 86.

SEC. 103. All plantations, 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 them, as towns are.

Plantations may choose collectors.
R. S. c. 6, § 87.
See § 86.

SEC. 104. If any person refuses to pay the whole or any part of the tax assessed against him in accordance with the provisions of this chapter, the constable, collector, or other person whose duty it is to

Collectors to distrain if taxes not paid.
Notice of sale.
R. S. c. 6, § 88.
1870, c. 144, § 1.
17 Me. 100, 144.
32 Me. 557, 559.
34 Me. 89, 266.
40 Me. 526.
49 Me. 356.

(a) 1 Me. 248; 15 Me. 28; 20 Me. 199; 30 Me. 319; 31 Me. 272; 39 Me. 530.

(b, c) 1 Me. 248; 3 Me. 290; 4 Me. 72; 8 Me. 334; 15 Me. 28, 29; 20 Me. 199.

41 Me. 537; 44 Me. 49; 47 Me. 515; 50 Me. 36, 347; 53 Me. 252; 55 Me. 501. See §§ 102, 109, 119, 121, 138, 140; c. 3 § 12.

(d) See §§ 97, 119, 121; c. 3 § 12.

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Overplus to be restored.
R. S. c. 6, § 89.
32 Me. 557,
559.

SEC. 105. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges.

After twelve day's notice, collectors may imprison.
R. S. c. 6, § 90.

SEC. 106. If a person so assessed, for the space of twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, he may arrest and commit him to jail, till he pays it, or is discharged by law. (a)

May before, if if about to abscond.
R. S. c. 6, § 91.
See § 154.

SEC. 107. If the assessors think there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid.

When payable by instalments, whole may be demanded of one about to remove.
R. S. c. 6, § 92.
See § 154.

SEC. 108. When a tax is made payable by instalments, and any person, who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for collecting any instalment has not arrived; and in default of payment he may distrain for it, or take the course provided in section one hundred and six.

Former collectors to complete collections.
R. S. c. 6, § 93.

SEC. 109. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete all their collections, as if others had not been chosen and sworn. (b)

Collectors may distrain shares in a corporation.
R. S. c. 6, § 94.

SEC. 110. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and the same proceedings shall be had as when like property is seized and sold on execution.

Duties of officers of the corporation.
R. S. c. 6, § 95.

SEC. 111. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

Collectors may collect in any part of state, of persons removed.
R. S. c. 6, § 96.
1863, c. 197,
§ 1.
See §§ 35, 97,
106, 115, 116.

SEC. 112. When a person taxed in a town, in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the

(a) 19 Me. 322; 47 Me. 169; 49 Me. 429.

(b) 47 Me. 172; 53 Me. 252. See §§ 97, 102, 119, 138, 140, 150.

state, and if he refuses to pay it he may distrain him by his goods, and for want thereof may commit him to the jail of the county where he is found, to remain until his tax is paid; and he shall have the same power to distrain property and arrest the body in any part of the state, as in the place where the tax is assessed.

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SEC. 113. When a person duly taxed in any town or parish, dies before its payment, or removes therefrom to any other town or place in the state; and when an unmarried woman duly taxed as aforesaid, intermarries before the payment thereof, the constable or collector may sue for the tax in his own name, and recover it in an action of debt; but shall recover no costs, unless he demanded it before bringing the action.

In what cases collector may sue for taxes. R. S. c. 6, § 97. See § 115. 50 Me. 376.

SEC. 114. If any money not raised for a legal object, is assessed with other moneys legally raised, the assessment shall not be void; nor shall any error, mistake, or omission by the assessors, collector, or treasurer, render it void; but any person paying such tax, may bring his action against the town in the supreme judicial court for the same county, and shall recover the sum not raised for a legal object, with twenty-five per cent. interest and costs, and any damages he has sustained by reason of the mistakes, errors, or omissions of such officers. (a)

Assessments not void, if include sums raised for an illegal object. Persons paying illegal tax may recover of town. R. S. c. 6, § 98.

SEC. 115. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed, and neglects for six months after the lists of assessment are committed to an officer for collection, to pay his tax, such officer may distrain him by his goods and chattels, and for want thereof, commit him to jail in the county where he is found; or after two months written notice, he may sue him for such tax in his own name in an action of debt.

Collections how made of non-residents of improved lands. May be sued after two months notice. R. S. c. 6, § 99. 25 Me. 359. 47 Me. 169.

SEC. 116. When the owner or possessor of horses, mules, neat cattle, sheep or swine, resides in any other town than the one in which such animals are kept and taxed, the constable or collector having a tax on such animals for collection, may demand it of such owner or possessor in any part of the state, and on his refusal to pay it, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, till he pays it, or is discharged by law.

Taxes on animals of non-resident, how collected. R. S. c. 6, § 100.

SEC. 117. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

Collectors may demand aid. Penalty for refusing. R. S. c. 6, § 101.

(a) 5 Me. 400; 15 Me. 258; 27 Me. 145; 30 Me. 404; 48 Me. 440; 51 Me. 375. See §§ 58, 162, 163; c. 3, § 8.

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Collectors to exhibit account of collections once in two months.

Penalty for neglecting.
R. S. c. 6, § 102.

Collectors removed or about to do so, may be required to give up tax bills and settle.
See §§ 97, 102, 121, 138, 140, 147; c. 3, §§ 12, 18.

New warrant to new collector.
R. S. c. 6, § 103.

Penalty for refusing to deliver tax bills.
R. S. c. 6, § 104.

Collector becoming incapable, another may be appointed.
R. S. c. 6, § 105.
See §§ 97, 102, 119; c. 3, § 12.

Sums by him overpaid to be restored.
R. S. c. 6, § 106.

Treasurer of state may issue his warrant against delinquent col-

SEC. 118. Every collector of taxes shall once in two months at least exhibit to the municipal officers, and where there are none, to the 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 money by him paid; and if he neglects to do so, he shall forfeit to the town two and a half per cent. on the sums committed to him to collect.

SEC. 119. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town; or committee or treasurer of a parish, is about to remove out of the state before the time set in his warrants to make payment to such treasurers; or when the time has elapsed, and the treasurer has issued his warrant of distress, in either case, said officers or committee of the parish, may call a meeting of such town, or parish, to appoint a committee to settle with him for the money he has received on his tax bills, demand and receive of him such bills, and discharge him therefrom; and said meeting may elect another constable or collector; and the assessors shall make out a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

SEC. 120. If such collector or constable refuses to deliver the bills of assessment, and pay all moneys in his hands, collected by him, when duly demanded of him, he shall pay two hundred dollars to the use of the town or parish, as the case may be, and be liable to pay what remains due on said bills of assessment.

SEC. 121. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities, is incapable of doing the duties of his office before completing the collection, the assessors may appoint some suitable person a collector to perfect such collection, and grant him a warrant for the purpose; and he shall have the same power as the disqualified collector or constable; but no person shall be so appointed without his consent; and in these cases, the assessors may demand and receive the tax bills of any person in possession of them, and deliver them to the new collector.

SEC. 122. When it appears that such insane or disqualified constable or collector had paid to the treasurer a larger sum than he had collected from the persons in his list, the assessors in their warrant to such new constable or collector, shall direct him to pay such sum to the guardian of such insane, or to such disqualified constable or collector.

SEC. 123. The state treasurer shall issue a warrant of distress, signed by him, against any constable or collector, to whom a tax has been committed for collection, who is negligent in paying into the

public treasury the money required within the time limited by law; and direct it to the sheriff of the county in which such negligent officer lives, or to his deputy, returnable in sixty days from its date, to cause the sum due to be levied, with interest thereon from the day fixed for the payment, and fifty cents for the warrant, by distress and sale of such deficient officer's real or personal estate, returning any overplus there is, and for want thereof, to commit him to jail till he pays it; and the sheriff is bound to obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, to be of like validity and executed in like manner.

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lectors.
R. S. c. 6, § 107.
19 Me. 373.

Unsatisfied
warrants may
be renewed.

SEC. 124. When the time fixed by law for collecting any state tax has expired, and it is unpaid, the state treasurer shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

Shall do so at
at request of
municipal officers.
R. S. c. 6 § 108.

SEC. 125. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law, returnable in three months from its date, directed to the sheriff or his deputy, and requiring him to collect the tax with six per cent. interest thereon from the time it was payable, fifty cents for the warrant and his own legal fees.

County treasurer
to issue
his warrant
against a delinquent
collector.
1863, c. 195.

SEC. 126. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the state treasurer; or if being committed to jail, he does not within three months satisfy it, his town shall, within three months after said three months, pay to the state treasury the sums due from him.

Town to pay
when its collector
fails to pay.
R. S. c. 6, § 109.

SEC. 127. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and commit it to another constable or collector for collection; and if they neglect so to do, the treasurer of the state shall issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer. If after such second assessment, the tax is not paid to the treasurer within three months from the date of its commitment, the treasurer may issue his warrant to the sheriff of the county requiring him to levy it on real and personal property of any inhabitants of the town, as hereinbefore provided.

Assessors in
such case to
make a new
assessment.

If they fail to
do so, warrant
to issue against
them.

If not paid
within three
months, warrant
to be issued
against
inhabitants.
R. S. c. 6, § 110.

SEC. 128. Such deficient collector or constable shall at all times be answerable in an action by such inhabitants for all sums they were obliged to pay, by means of his deficiency, and for all consequent damages.

Collector to be
responsible to
town for all
damages.
R. S. c. 6 § 111.

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When collector dies, administrator to settle within two months; failing to do so, chargeable with amount. R. S. c. 6. § 112.

Treasurer to issue his warrant against delinquent collectors.

Form of it. R. S. c. 6, § 113. 17 Me. 444. 19 Me. 373. 33 Me. 482.

Sheriff's duty respecting such warrant.

SEC. 129. If any collector or constable of a town, or parish, dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within two months after his acceptance of the trust, shall settle with such assessors for what was received by him in his lifetime; with which such executor or administrator is chargeable as the deceased would be if living; and if he fails so to settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

SEC. 130. If the constable or collector of any town, or parish, to whom taxes have been committed for collection, neglects to collect and pay them to the treasurer named in the warrant of the assessors by the time therein stated, such treasurer shall issue his warrant, returnable in ninety days, to the sheriff of the county or his deputy, who are directed to execute it, and 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. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the — aforesaid; and there still remains due thereof the sum of —, and the said C. D. still neglects to pay it: You are hereby, in the name of the state, required forthwith to levy the aforesaid sum of —, by distress and sale of the estate, real or personal, of the said C. D., and pay the same unto the treasurer of the said —, returning the overplus, if any, 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 is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said —, within ninety days from this time, with your doings therein.

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

— — Treasurer of —."

SEC. 131. On each execution or warrant of distress issued by the state treasurer, or the treasurer of a county, town, or parish, against a constable or collector, and delivered to a sheriff or his deputy, he shall make return of his doings unto such treasurer, within a reason-

ble time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so as often as occasion occurs. A reasonable time after the return day, shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling house of the sheriff or his deputy to the place where the warrant is returnable.

SEC. 132. Such treasurers may make out their warrants directed to a coroner of the county, when a sheriff or deputy is deficient as aforesaid, requiring him to distrain therefor upon his real or personal estate; and the coroner is required and empowered to execute such warrants as a sheriff does on deficient constables and collectors.

SEC. 133. Any officer selling personal property distrained under a warrant from such treasurers against a deficient constable or collector, shall proceed as in the sale of such property on execution.

SEC. 134. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff or deputy sheriff, for the purpose of being sold, notice of the sale, and of the time and place of sale, shall be given fourteen days before such day, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

135. At that time and place, the officer having such warrant shall sell, at public auction, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual to all intents and purposes, as if executed by the deficient owner.

SEC. 136. If the proceeds of such sale do not satisfy such sum and legal charges, the treasurer, who issued the warrant, shall issue an alias warrant for the sum remaining due; and the officer executing it shall arrest such deficient officer, and proceed as on an execution for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on an execution in favor of a private creditor.

SEC. 137. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand and receive of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made on them; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses to comply, he shall forthwith be committed to jail by the offi-

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Treasurer may issue an alias warrant.
R. S. c. 6, § 114.

Warrants to be issued to coroner when sheriff is delinquent.
R. S. c. 6, § 115.

Property distrained to be sold as on execution.
R. S. c. 6, § 116.

Real estate taken, how notified to be sold.
R. S. c. 6, § 117.

Proceedings at sale.
Deed made to convey title.
R. S. c. 6, § 118.

Warrant not satisfied, collector's body arrested on an alias.
Collector to have privileges of a common debtor.
R. S. c. 6, § 119.

Assessors may demand copy of assessments of collector, and adjust amount.
R. S. c. 6, § 120.

CHAP. 6. cer who so took him, or by a warrant from a justice of the peace, to remain there till he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

Towns may at any meeting choose another collector.
R. S. c. 6, § 121.
See §§ 97, 102, 109, 119, 121, 140.

When a person asserts that his tax has been paid, proceeding.
R. S. c. 6, § 123.

Sheriff to collect when no collector chosen.
R. S. c. 6, § 123.

Plantations to proceed as towns when no collectors are chosen, or when they neglect their duties.
See § 87.
R. S. c. 6, § 124.

Sheriff how to proceed to collect.

His fees.
R. S. c. 6, § 125.

Proceedings when body taken.

SEC. 138. The same town or parish may proceed to the choice of another collector, at any time, to complete the collection of the assessments; who shall be duly sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection; and he shall proceed as before prescribed.

SEC. 139. When the tax of any person named in said assessment does not thereby appear to be paid, but such person declares that it was paid to the former collector, the new collector shall not proceed to distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

SEC. 140. When a town neglects to choose any constable or collector, to collect any state or county tax, the sheriff of the county is hereby authorized and directed to collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town duly chosen, or appointed by the county commissioners, as the case may be. (a)

SEC. 141. 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 as in the case of deficient towns; and such deficient constables or collectors shall be liable to the same penalties, and be removed in the same manner, as deficient constables and collectors of towns.

SEC. 142. The sheriff or his deputy, on receiving such assessment and warrant for collection, as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes till after thirty days therefrom; and any person paying his tax to such sheriff within that time, shall pay five per cent. over and above his tax for his fees, and no more; but those who do not pay within that time, shall be distrained or arrested by such officer, as by collectors; and he may require aid for the purpose, and have the same fees for the travel and service of the sheriff, as in other cases of distress made.

SEC. 143. When any officer appointed to collect assessments by virtue of a warrant, for want of property arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer, and certify, under his hand, the sum he is to pay as his tax and the costs of arresting and committing, and for want of goods

(a) See §§ 97, 102, 119, 121, 140; c. 3, §§ 12, 18.

and chattels whereon to make distress, he had arrested him; and such copy and certificate shall be a sufficient warrant to require the jailer to receive and keep such person in custody, till he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the same rights and privileges, as mentioned in section one hundred and thirty-six.

CHAP. 6.
Rights and
privileges of
one arrested.
R. S. c. 6, § 126.

SEC. 144. When a person, committed for non-payment of taxes due to the state or county, is discharged from confinement by virtue of any statute for the relief of poor prisoners confined in jail for taxes, the town whose assessors issued the warrant by which he was committed, shall pay the whole tax required of it.

When dis-
charged from
arrest, town
liable for state
and county
taxes.
R. S. c. 6, § 127.

SEC. 145. When a person imprisoned for not paying his tax, is discharged therefrom, the officer committing him shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect.

Collector liable
for tax, if he
does not com-
mit within one
year.
R. S. c. 6, § 128.

SEC. 146. For the commitments for non-payment of taxes, the officer shall have the same fees, as for levying executions, but his travel shall be computed only from his dwelling house to the place of commitment.

Fees for com-
mitment.
R. S. c. 6, § 129.

DUTIES OF TOWN TREASURERS, WHEN APPOINTED COLLECTORS OF TAXES.

SEC. 147. The inhabitants of a town may in March annually appoint their treasurer a collector of taxes; and he may then appoint under him such number of assistants as are necessary; who shall give bond for the faithful discharge of their duties in such sum and with such sureties, as the municipal officers approve; and he shall have like powers, as are vested in collectors chosen for that purpose. (a)

Towns may
appoint treas-
urer collector,
and he may
have assistants
who are to
give bond.
R. S. c. 6, § 130.

SEC. 148. At any meeting, when they vote to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector at certain periods, and the times within which he is so entitled; and a notification of such votes, and the time when such taxes were committed, shall be posted up by the treasurer, in one or more public places in his town, within seven days after such commitment; and all who so pay their taxes shall be entitled to such abatement; and all taxes, not so paid, shall be collected by the collector or his deputy, under the other provisions of this chapter.

Towns may
agree on
abatment for
payments at
stated times.
Notice thereof
to be given.
Those paying
at such times
entitled to
abatment.
R. S. c. 6, § 131.

SEC. 149. The assessors of any town, which at its annual meeting, regulates the collection of its taxes agreeably to the provisions of the two preceding sections, shall assess their taxes in due form, and deposit them in the hands of the treasurer for collection, with

Assessors to
deposit assess-
ment with
treasurer.
R. S. c. 6, § 132.

(a) See §§ 97, 102, 119, 121, 140; c. 3, §§ 12, 18.

CHAP. 6. their warrant for that purpose, after he and his deputies are duly qualified.

Treasurers' powers continued till collection completed.
R. S. c. 6, § 133.

SEC. 150. 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 is completed, notwithstanding the year for which they were appointed is elapsed.

Treasurer to give bond.
R. S. c. 6, § 134.

SEC. 151. The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for the faithful performance of the duties of his office, and if he neglects or refuses to do so, it shall be deemed a refusal to accept the office, and the town shall proceed to a new choice, as in case of vacancy.

To render account once in three months.
R. S. c. 6, § 135.

SEC. 152. Every treasurer shall render an account of the state of the finances of his town, and exhibit all the books and accounts pertaining to his office, to the municipal officers thereof, or to any committee appointed by it to examine said accounts when required; and such officers shall examine such treasurer's accounts as often as once in three months.

Treasurer may issue warrant to sheriff to collect.
R. S. c. 6, § 136.
1867, c. 112, § 1.

SEC. 153. The treasurer of any town, who is also collector, may issue his warrant to the sheriff of any county, or to his deputy, or a constable of his 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 municipal officers or assessors to collectors, changing such parts as ought to be changed, returnable to the treasurer in thirty days.

May distrain before time of payment when danger of loss.
R. S. c. 6, § 137.
See §§ 107, 108.

SEC. 154. When such treasurer thinks there is danger of losing by delay a tax assessed on any individual, he may distrain his person or property before the expiration of the time fixed by the vote of the town.

Ten days notice before dis-training.

SEC. 155. Before such officer serves any such warrant, he shall deliver to the delinquent, or leave at his last and usual place of abode, a summons from said collector and treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for officer for leaving the summons; and if not so paid, 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 for levying executions in personal actions.

Powers and fees same as collectors.
R. S. c. 6, § 138.

SPECIAL PROVISIONS.

Affidavit of person posting notices of sales of land, evidence.
R. S. c. 6, § 139.

SEC. 156. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

SEC. 157. When the estate of an inhabitant of a town, or parish, who is not an assessor thereof, is levied upon and taken as mentioned in section eighty-four, he may maintain an action against such town or parish, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent. from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

SEC. 158. All warrants lawfully issued by a state or county treasurer, shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as the original warrant. (a)

CHAP. 6.
Persons whose estate is taken on account of default of others, have action to recover for value.
Value not determined by sale.
R. S. c. 6, § 140.
Warrants returnable in three months, and may be renewed.
Power of sheriff in executing alias warrant.
R. S. c. 6, § 141.

COLLECTION OF TAXES IN INCORPORATED PLACES ON LANDS OF NON-RESIDENT OWNERS.

SEC. 159. At the expiration of nine months and not exceeding twelve months from the date of the commitment of his bills, the collector shall make an accurate copy of so much thereof as relates to the taxes assessed on the real estate of non-resident owners, whether described as such in his bills by name or as owners unknown, which remain unpaid at that date, and certify thereon that such taxes so remain unpaid, and deliver it to the treasurer of his town. The treasurer shall forthwith record the list and certificate in a book kept by him for that purpose; said record shall be sufficient evidence of the facts therein stated. The list so returned, adding thereto the number and range of the lots, rights and divisions, the valuation or other short description taken from the inventory, together with the valuation therein, which will serve to identify the estate, he shall cause to be published in some newspaper, if any, published in the county where such real estate lies, three weeks successively; if no newspaper is published in such county, said list shall be published in like manner in the state paper; in either case such publication shall be within three months after the date of the collector's return; and he shall in the advertisement so published, state the name of the town, and if it has been changed, for the whole or a part of the territory by the legislature, within three years, the present and former name shall both be stated, and give notice that if the taxes, interest and charges are not paid within eighteen months from the date of the commitment, so much of the estate as will be sufficient to pay the amount due therefor, with interest and charges, will be sold without further notice, at public auction, at a place, and at a day and hour therein named, after the expiration of the eighteen months and not exceeding twenty months from the date of the commitment.

Unpaid taxes on non-resident lands when returned, how recorded, and lists to be published.
R. S. c. 6, § 142.
1867, c. 97,
1 Me. 306,
26 Me. 228.
30 Me. 226.
32 Me. 67.

Papers designated in which publication is to be made.

(a) 53 Me. 254-5.

CHAP. 6. The date of the commitment, the name of the collector, and the date of his return shall be stated in the advertisement.

Proceedings at
sale.
R. S. c. 6, § 143.

Bidding regu-
lated.
1860, c. 169.

Deed not to be
delivered until
one year after.
1861, c. 14.

Record of
deed.

Treasurer to
record doings.
1862, c. 88.

Town respon-
sible for.

May adjourn
sale.

Purchaser
may pay other
taxes on land.
R. S. c. 6, § 144.

SEC. 160. At the time and place appointed for the sale, the treasurer shall offer for sale so much of the estate taxed, as shall be required to pay the tax with interest at the rate of twenty-five per cent. per annum, commencing at the expiration of twelve months from the date of the commitment, and the costs of advertising ascertained by adding to the sum paid the printer fifty per cent. thereof, and dividing the aggregate by the number of taxes advertised, the amount so obtained to be charged to each. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. The treasurer shall, upon payment of the sum due by the bidder, by his deed, under his hand and seal of office, duly executed and acknowledged, in the name of the town, convey to the purchaser the estate so sold. He shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of one year from the day of sale, in case the owner shall not within that time redeem his estate from the sale, by the payment of the taxes, interest at the rate aforesaid to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgement. If the deed is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so paid, he shall give the owner a certificate thereof, and cancel the deed, and pay over to the grantee, on demand, the amount so received for him. If not so paid, he shall deliver to the grantee his deed, on payment of the fees as aforesaid, for the deed and acknowledgment, and thirty cents more for receiving and paying out the proceeds of the sale. Within four days after the sale, he shall make a record of his doings in his book mentioned in the first preceding section, in advertising and subsequent proceedings, and selling and conveying the estates so returned. For his fidelity in discharging his duties herein required, the town shall be responsible, and shall have a remedy in case of default on his bond. He may, if necessary to complete the sales, adjourn the auction from day to day. (a)

SEC. 161. The person interested in the estate, by purchase at the sale, may pay any tax assessed on the same estate, previously or subsequently to that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

(a) 19 Me. 100; 27 Me. 354; 32 Me. 305, 394; 43 Me. 299.

After the deed is so delivered, the owner shall have six months within which to redeem his estate, by paying to the purchaser the sum by him so paid, with interest at the rate of twenty-five per cent. per annum.

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Owner may redeem within six months.

SEC. 162. In any trial involving the validity of any such sale, it shall be sufficient for the party claiming under it to produce the treasurer's deed, duly executed and recorded, the assessments signed by the assessors, their warrants to the collector, and to show that the taxes were advertised according to law; but no person shall be entitled to commence, maintain or defend any action or suit in law or equity, on any ground involving the validity of any such sale, until the amount of all taxes, charges and interest, as aforesaid, and all costs of suit, shall have been paid or tendered by the party contesting the validity of the sale or by some person under whom he claims.

Treasurer's deed and assessments, evidence.
R. S. c. 6, § 145.
1870, c. 180.

Suit not maintainable until taxes and charges are paid.

See §§ 58, 114, 163, 174.
51 Me. 599.
57 Me. 517.

SEC. 163. Any owner of the real estate so taxed, having paid the taxes, charges and interest as aforesaid, may at any time within one year after making such payment, commence a suit against the town to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the supreme judicial court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages be less than twenty dollars.

Owner of real estate may recover tax paid, if not lawfully assessed.
1868, c. 199, § 1.
See §§ 64, 114.

SEC. 164. The municipal officers of the town may employ one of their own number, or some other person, to attend to the sale of any real estate to be sold for taxes, in which their town is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

Estate may be bid off for town.
R. S. c. 6, § 147.

SEC. 165. In all cases where real estate has been sold for state, county or town taxes, the owner may pay the sums necessary to redeem the same, within the time allowed by law, into the treasury of the state, county or town to which the tax is to be paid, and such payment seasonably made shall redeem the estate. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

Owner may redeem, amount received to be paid to person entitled.
R. S. c. 6, § 148.

SEC. 166. Having made the copy required, the collector shall make his certificate to the treasurer in substance as follows:

To A. B., treasurer of the town of—. I certify that the foregoing is an accurate copy of so much of the bills committed to me as collector of said town, as relates to the taxes assessed on the real estate of non-resident owners in said town for the year 18—, that remain unpaid at this date, that the bills were committed to me on the — day of —, 18—, and that the said taxes are returned by me as unpaid.

Form of collector's certificate to treasurer.
R. S. c. 6, § 149.

(Name of town.) (Date.)

CHAP. 6. A. B., collector of taxes of the town of — for the year 18—.

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

Non-resident taxes in the town of —, in the county of —, for the year 18—.

Form of treasurer's advertisement.

[N. B. The name of the town was formerly —, (to be stated in case of change of name, as mentioned in the one hundred and fifty-ninth section.)] The following list of taxes on real estate of non-resident owners in the town of —, for the year 18—, in bills committed to A. B. collector (or constable) of said town, [on the — day of —, 18—, has been returned by him to me as remaining unpaid on the — day of —, 18—, by his certificate of that date, and now remain unpaid; and notice is hereby given that if the said taxes and interest and charges are not paid in the treasury of the said town, within eighteen months from the date of the commitment of the said bills, so much of the real estate taxed as will be sufficient to pay the amount due therefor, including interest and charges, will without further notice, be sold at public auction at —, in said town, on the — day of —, 18—, at — o'clock. [N. B. Here follows the list, it being the same made by the collector to the treasurer; the short description taken from the inventory should be inserted in an additional column.]

C. D., Treasurer of the town of —.

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

Form of treasurer's return.

Pursuant to the provisions of law, I caused the taxes assessed on the real estate of non-resident owners in the town of —, for the year 18—, returned to me by A. B., collector, and certified by him to be unpaid, under date of —, 18—, to be advertised in the —, —, —, three weeks successively, to wit: on the — day of —, 18—, and afterwards on the — day of —, 18—, at —, in said —, being the day and place of sale, at — of the clock —, being the hour of sale, I proceeded to sell according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedule following is set forth each parcel of the estate so offered for sale, the amount of the taxes, interest and charges for which it was sold, the quantity sold, and the name of the purchaser, and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in my office, to be disposed of as the law requires.

SCHEDULE NO. 1.

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1858, c. 10, § 2.

Name of owner.	Description property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this
 — day of —, 18—.

C. D., Treasurer of the town of —.

The above return of the treasurer being made in his book mentioned in the one hundred and fifty-ninth section, shall be prima facie evidence of the facts herein stated.

Return to be evidence.

COLLECTION OF TAXES IN INCORPORATED PLACES ON REAL ESTATE
 OF RESIDENT OWNERS.

SEC. 167. For all taxes legally assessed on real estate belonging to resident proprietors and on equitable interests assessed under section four of this chapter, a lien is hereby created, which shall continue in full force until the payment thereof. If any such tax remains unpaid for the term of nine months from the date of the assessment, the collector may give notice thereof, and of his intention to sell so much of such real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places, that warrants for town meetings are therein required to be posted, six weeks before the day of sale, designating the name of the owner, if known, the right, lot and range, the number of acres as near as may be, the amount of tax due and unpaid, and such other short description as is necessary to render it certain and plain; and shall lodge with the town clerk a copy of such notice, with his certificate thereon, that he has given notice of the intended sale as required by law. Such copy and certificate thereon shall be recorded by said clerk, and the record so made shall be open to the inspection of all persons interested. It shall be the duty of the clerk to furnish to any person desiring it, an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor.

Lien for taxes on real estate.

How enforced by a sale of property.

Notice and record of it.
 R. S. c. 6, § 150.
 32 Me. 67.
 35 Me. 547.

Record to be open and clerk to furnish copy.

SEC. 168. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner or occupant thereof of the time and place of sale by delivering to him in person, or leaving at his last and usual place of abode, a written notice signed by him, therein stating the time and place of sale and the amount of the taxes due. If such tax is paid before the time of sale, the amount to be paid for such advertisements and notice shall not exceed one dollar.

Owner or occupant to have written notice of time and place of sale.
 R. S. c. 6, § 151.

SEC. 169. When no person appears to discharge the taxes duly assessed on any real estate of resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction to the highest bidder, so much of such real estate or

Collector to sell at auction, if taxes are not paid.

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Expenses and fees.
R. S. c. 6, § 152.

Collector to deposit with treasurer, a deed and certificate.
R. S. c. 6, § 153.

SEC. 170. When any real estate is so sold for taxes, the collector shall, within four days after the day of sale, lodge with the treasurer of his town a certificate, under oath, designating the quantity of land sold, the name of the owner or owners of each parcel, and the name of the purchaser or purchasers; what part of the amount on each was tax, and what was cost and charges; and also a deed of each parcel sold, running to the purchasers. The collector shall be allowed and paid by the treasurer, to be re-paid by the person redeeming or by the purchaser, on delivery of the deed, the sum of fifty cents for each deed.

Fee for deed.

Resident proprietor may redeem within two years.

SEC. 171. Any person, to whom the right by law belongs, may, at any time within two years from the time such certificate is lodged with the town treasurer, redeem any real estate or interest of resident proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including that allowed for the deed or deeds, with interest on the whole at the rate of twenty per cent. per annum from the date of said certificate, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall be held to pay it to the said purchaser, his heirs, or assigns, on demand; and if not paid when demanded, the purchaser may sue for and recover it in any court of competent jurisdiction with costs and interest at the rate of twenty per cent. from and after such demand. The sureties of the treasurer shall be liable to pay the same on the failure of said treasurer so to pay. And in default of payment by either the town or plantation shall pay the same with cost and interest as aforesaid.

Money to be received by treasurer as property of purchaser.
R. S. c. 6, § 154.

Town liable therefor.

Deed to be delivered to purchaser if not redeemed.
R. S. c. 6, § 155.

SEC. 172. In case no person having legal authority so to do redeems the same within the time aforesaid by paying the full amount required by this chapter, said treasurer shall deliver to the purchaser the deed or deeds so lodged with him by the collector; and if he willfully refuses to deliver any such deed to such purchaser, on demand after the expiration of the said term of two years and forfeiture of the land as aforesaid, he shall forfeit and pay to said purchaser the full and just value of the property so to be conveyed, to be recovered

Penalty of treasurer for refusal to deliver deed.

(a) 19 Me. 100, 368; 25 Me. 359; 27 Me. 354; 30 Me. 319; 32 Me. 67, 305; 34 Me. 266; 36 Me. 176, 433; 40 Me. 160; 43 Me. 299; 48 Me. 377.

in an action of debt in any court of competent jurisdiction, with cost and interest as in other cases; the sureties of said treasurer shall make good the payment here required in default of payment by the principal; and on the failure of payment by both, the town shall be liable.

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SEC. 173. No officer, to whom a warrant for collection of taxes is committed, shall sell any real estate for non-payment of taxes after two years from its date.

No sale after two years.
R. S. c. 6, § 156.
33 Me. 199.

SEC. 174. In any trial at law or in equity involving the validity of any sale of real estate for non-payment of taxes, it shall be sufficient for the party claiming under it, to produce in evidence the collector's deed duly executed and recorded, the assessments signed by the assessors, the warrants to the collector, and to prove that such collector complied with the requisitions of law as to advertising and selling such real estate; but no person shall be entitled to commence, maintain or defend any action or suit in law or equity, on any ground involving the validity of any such sale, until the amount of all taxes, charges and interest as aforesaid, and all costs of suit shall have been paid or tendered by the party desiring to contest the validity of such sale, or by some person under whom he claims.

Validity of title, how established.
R. S. c. 6, § 157.
1870, c. 130, § 2.
33 Me. 77.
See § 162.

SEC. 175. The copy of the notice of sale and the certificates thereon, deposited with the town clerk, as required in section *one hundred and sixty-seven*; or if they are lost or destroyed, an attested transcript of the town clerk's record thereof, shall be conclusive evidence that such notice was given as is required by this chapter in the trial of all issues, in which the collector who made the sale is not personally interested.

Record of notice to be conclusive evidence of it.
R. S. c. 6, § 158.

SEC. 176. It shall be the duty of the collector making any sale of real estate for non-payment of taxes, within thirty days after such sale, to make a return, with a particular statement of his doings in making such sale, to the clerk of his town; who shall record it in the town records; and said return, or if it is lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested.

Collector to make return of sales to town clerk, who is to record it.

SEC. 177. 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.

Record to be evidence.
R. S. c. 6, § 159.
Treasurer's receipt evidence of redemption.
R. S. c. 6, § 160.