

MAINE STATE LEGISLATURE

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SEVENTH REVISION

THE
REVISED STATUTES

OF THE
STATE OF MAINE

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CHAPTER 13.

The Assessment of Taxes.

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General Provisions Respecting Taxation.

Sec. 1. Poll-tax. R. S. c. 10, § 1. 1921, c. 42. A poll-tax shall be assessed upon every male inhabitant of the state above the age of twenty-one years whether a citizen of the United States or an alien, in the manner provided by law unless he is exempted therefrom by this chapter, which said poll-tax shall be three dollars.

See § 35; *50 Me. 476; 64 Me. 198; 66 Me. 198.

Sec. 2. Real and personal estate taxable. R. S. c. 10, § 2. All real property within the state, all personal property of inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state is subject to taxation as hereinafter provided.

*37 Me. 371; *60 Me. 198; 74 Me. 284; 77 Me. 530; *103 Me. 425; 105 Me. 217.

Sec. 3. Real estate, for purposes of taxation, what it includes; lien. R. S. c. 10, § 3. 1917, c. 52. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all buildings erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the state since the year eighteen hundred fifty, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.

See c. 14 §§ 28, 72, 93, 95; 9 Me. 91; *60 Me. 198; *69 Me. 347; 74 Me. 284-5; 78 Me. 97; *85 Me. 331; 86 Me. 77; *105 Me. 217; 108 Me. 125; *115 Me. 402; 120 Me. 471.

Sec. 4. Railroad buildings, etc., subject to municipal tax as non-resident land. R. S. c. 10, § 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns

in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

*60 Me. 198; 123 Me. 48.

Sec. 5. Personal estate taxable. R. S. c. 10, § 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys, and effects, wheresoever they are; all vessels, at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

See § 31; c. 12, §§ 28, 75; *36 Me. 259; *54 Me. 542; 56 Me. 288; 68 Me. 33; *102 Me. 404; *103 Me. 420.

Sec. 6. Exemptions. R. S. c. 10, § 6. The following property and polls are exempt from taxation:

I. The property of the United States and of this state, and the property of any public municipal corporation of this state, appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gate-houses, pumping stations, reservoirs, and dams used only for reservoir purposes, of public municipal corporations engaged in supplying water, power, or light, if located outside of the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act.

101 Me. 153.

II. All bonds, notes and other obligations issued after the first day of February, nineteen hundred and nine, by the state of Maine, or any county, municipality, village corporation, light and power district, or water or sewerage district therein.

1919, c. 221, § 1; c. 247.

III. All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence; the real and personal property owned by posts of the American Legion in this state and occupied or used solely by said posts for their own purposes; the real and personal property owned by chambers of commerce or boards of trade in this state and occupied or used solely by said chambers of commerce or boards of trade for their own purposes. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any one

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year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the twelfth day of April, eighteen hundred and eighty-nine.

1919, c. 258. 1927, c. 37.

See articles of separation, condition 7; 61 Me. 586; 65 Me. 92; *73 Me. 433; 441;

86 Me. 76; 78; *246; *99 Me. 357; 105 Me. 217; 108 Me. 321; *109 Me. 24; 123 Me.

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IV. The household furniture of each person, not exceeding five hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifty dollars to one family.

1929, c. 129.

V. Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property.

65 Me. 94; 86 Me. 78.

VI. All mules and horses less than six months old, and neat cattle eighteen months old and under, and all sheep to the number of thirty-five, and swine to the number of ten and domestic fowl to the number of fifty.

1917, c. 285. 1923, c. 182.

See c. 12, § 19.

VII. Hay, grain and potatoes, orchard products, and wool, owned by and in possession of the producer.

63 Me. 16.

VIII. The polls and estates of Indians; and the polls of persons under guardianship, or blind.

IX. The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to contribute toward the public charges; the polls of all soldiers and sailors who served in the army or navy of the United States in the war of eighteen hundred sixty-one and five, and were honorably discharged from such service; the polls of all soldiers, sailors and marines who receive state pension; the polls of all soldiers, sailors and marines who served in the war with Spain; the polls of all disabled veterans of the world war, namely, soldiers, sailors and marines who are receiving compensation or vocational training from the United States government on account of disabilities incurred in or aggravated by service in the world war; and the estates to the value of five thousand dollars of all soldiers, sailors and marines, or the widows of soldiers, sailors or marines who served in the war of eighteen hundred sixty-one and five, the war with Spain or the world war, and were honorably discharged, who shall have reached the age of sixty-two years, or are receiving a pension or compensation from the pension bureau or United States Veterans' Bureau for total disability, and of all persons, residents of this state, determined to be blind within the definition provided by sections ten to nineteen inclusive of chapter one hundred fifty-eight by the examiner of the blind provided by said sections; provided, however, that any such soldier, sailor or marine, or blind person, or widow of such soldier, sailor or marine, or blind person, who desires to pay said tax may, on or before the first day of April in each year, notify in writing the assessors of the city, town or plantation in which he or she resides of his or her desire to pay said tax, whereupon the said assessors shall assess said tax against said soldier, sailor

or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor, or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section shall be so exempt, and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than one hundred dollars.

1919, c. 105; 1921, c. 119; 1923, c. 75; 1927, c. 63; 1929, c. 290.

*92 Me. 443; *121 Me. 329; 122 Me. 86.

X. The aqueducts, pipes, and conduits of any corporation, supplying a town with water, are exempt from taxation when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated.

See c. 69, § 8; *82 Me. 194; 90 Me. 181.

XI. Whenever a land owner plants or sets apart for the growth and production of forest trees any cleared land or lands from which the primitive forest has been removed, and successfully cultivates the same for three years, the trees being not less in numbers than six hundred and forty on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, in which is set forth his statement that such land is set apart for the sole purpose of reforestation, for the benefit of the state, and if the assessors find, upon hearing and inspection, that such is the exclusive purpose, the same shall be exempted from taxation for twenty years, after the expiration of said three years, provided, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; provided, further, that such grove or plantation of trees is during that period kept alive and in thriving condition.

1927, c. 247.

XII. Mines of gold, silver, or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not affect the taxation of the lands or the surface improvements of the same, at the same rate of valuation as similar lands and buildings in the vicinity.

XIII. All loans of money made by any individual or corporation and secured by mortgage on real estate situated in this state.

Sec. 7. Poll-tax, where assessed. R. S. c. 10, § 1. The poll-tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of each April. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.

43 Me. 499; 47 Me. 172; *50 Me. 476.

Sec. 8. Lists of employees to be furnished. R. S. c. 10, § 8. Every person, association, or corporation employing more than twenty-five men in any city or town in the state shall, within ten days after receiving a written request therefor from the assessors of taxes of the city or town where said men are so employed, furnish to said assessors a complete list of all men so employed by said person, association, or corporation in said city or town on the first day of the preceding April. Upon neglect or refusal so to do, said person, association, or corporation

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shall be liable to a penalty of fifty dollars to be recovered in an action of debt; and the treasurer of said city or town shall upon request of the assessors of taxes bring such action in his name for the benefit of said city or town.

Sec. 9. Real estate, where taxed. R. S. c. 10, § 9. 1923, c. 135. Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the first day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed, to pay the pro rata or proportional share of taxes the taxable year of such assessed taxes shall be from April to April.

See § 22; 32 Me. 69; 34 Me. 90; 35 Me. 554; 56 Me. 46; 74 Me. 284; *85 Me. 331;

86 Me. 77; 95 Me. 293; 108 Me. 325; 110 Me. 365.

Sec. 10. Taxes upon mortgaged real estate. 1929, c. 309. Any person, firm or corporation holding a mortgage on real estate on which said real estate any taxes remain unpaid for a period of eight months after said taxes are assessed, may pay said taxes, and the amount so paid together with interest and costs thereon shall become a part of the mortgage debt and shall bear interest at the same rate as the lowest rate of interest provided for in any of the notes secured by any mortgage on said real estate held by any such person, firm or corporation so paying said taxes.

Sec. 11. Standing wood, bark, and timber may be taxed to purchaser. R. S. c. 10, § 10. Whenever the owner of real estate notifies the assessors that any part of the wood, bark, and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall assess such wood, bark, and timber to the purchaser.

Sec. 12. Lien, how enforced. R. S. c. 10, § 11. A lien is created on such wood, bark, and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section eighteen of chapter fourteen.

Sec. 13. Landlord and tenant to pay equally. R. S. c. 10, § 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.

120 Me. 475.

Sec. 14. Personal estate, taxable where owner resides. Personal property in trade to be taxed on average amount carried for the year. R. S. c. 10, § 13. 1919, c. 82. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.

*37 Me. 371; 48 Me. 443; *49 Me. 369, 430; *50 Me. 476; 53 Me. 520; 54 Me. 543;

*60 Me. 200; 61 Me. 459; *68 Me. 33; 79 Me. 233; 81 Me. 296; 83 Me. 145, 228; 91

Me. 511; 103 Me. 425; 105 Me. 55; 107 Me. 396; *109 Me. 237.

Sec. 15. Exceptions. R. S. c. 10, § 14. The excepted cases referred to in the preceding section are the following:

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; provided, that the owner, his servant, subcontractor,

or agent, so employing it, occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein for the purpose of such employment. Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, and all potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer, shall be taxed in the town where situated on the first day of April each year.

1921, c. 190; 48 Me. 478; 53 Me. 519; 59 Me. 286, 289; 60 Me. 279; *81 Me. 296; 83 Me. 145; 91 Me. 512; 93 Me. *333; *98 Me. 381; 104 Me. 277; 105 Me. 55; *107 Me. 397; *108 Me. 132; 109 Me. 228, 238; 114 Me. 487; 115 Me. 70; *122 Me. 304; *124 Me. 113.

II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline, or otherwise, which on the first day of each April is within the state and owned by persons residing out of the state or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state, when tanned; shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard, or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment 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 eighteen, nineteen, and twenty of chapter fourteen. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the state shall, on or before the first day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned. The words "vessels built" in the fourth line of this paragraph shall not be construed to include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the state on the first day of each April whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section.

109 Me. 238.

III. Machinery employed in any branch of manufacture, goods manufactured or unmanufactured, and real estate belonging to any corporation, except when otherwise expressly provided, shall be assessed to such corporation in the town or place where they are situated or employed; and in assessing stockholders for their shares in any such corporation, their proportional part of the assessed value of such machinery, goods, and real estate shall be deducted from the value of such shares.

37 Me. 446; 60 Me. 199; 78 Me. 97; 88 Me. 180.

IV. All mules, horses, and neat cattle shall be taxed in the town where they are kept on the first day of each April, to the owner, or person who has them in possession at that time. All such animals, which are in any other town than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in

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the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, but owned by, or in charge and possession of any person residing in any town, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling-house is in one town and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

See § 6, ¶ vi; c. 13, § 20; 33 Me. 445; 107 Me. 532.

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

98 Me. 154.

VI. Personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any other person, shall be assessed to such executor, administrator, or trustee in the place where the person to whom the income is payable as aforesaid is an inhabitant. But if the person to whom the income is payable as aforesaid, resides out of the state, such personal property shall be assessed to such executor, administrator, or trustee in the place where he resides.

80 Me. 510; 91 Me. 606; 109 Me. 228.

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

*79 Me. 233.

VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live. Before the appointment of executors or administrators the property of deceased persons shall be assessed to the estate of the deceased in the town where he last dwelt, if in the state, otherwise in the town where the property is on the first day of April, and the executors or administrators subsequently appointed shall be liable for the tax so assessed.

76 Me. 550; *78 Me. 282; 90 Me. 493; 98 Me. 51; 111 Me. 317.

IX. Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings; but any corporation or society in this state holding personal property as a fund for the support of the ministry in any town in the state, and liable to taxation therefor, shall, on payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid.

65 Me. 94; 109 Me. 27.

X. Personal property in another state or country on the first day of each April, and legally taxed there, except as provided in the following paragraph.

XI. Money of residents of this state deposited in any bank without this state on interest shall be assessed to such owner as provided in section fourteen, provided however if any state exempts similar deposits in banks in this state, including interest thereon, to owners residing in that state the provisions of this paragraph shall not apply to deposits in that state.

1919, c. 4.

Sec. 16. Stock of toll-bridges, how, where, and to whom taxed. R. S. c. 10, § 15. The stock of toll-bridges shall be taxed as personal property, to the owners thereof, in the towns where they reside, except stock owned by persons residing out of the state, which shall be taxed in the town where the bridge is located, and where such bridge is in two towns, one-half of such stock so owned by persons residing out of the state shall be assessed and taxed in each town.

115 Me. 402.

Sec. 17. Clerks failing to make returns, property deemed corporate. R. S. c. 10, § 16. When the clerk of a corporation holding property liable to be taxed, fails to comply with any provisions of law requiring the presentation to any taxing authority of a list of its stockholders, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.

Sec. 18. Such property, how taxable. R. S. c. 10, § 17. Such property, both real and personal, is taxable for state, county, city, town, and school district taxes, to be assessed and collected in the same manner and with the same effect as upon similar taxable property owned by individuals. If the corporation has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, as such property is taken and sold on execution.

88 Me. 179.

Sec. 19. Blood animals. R. S. c. 10, § 18. Blood animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.

Sec. 20. Stock of companies invested in other stock, how to be taxed. R. S. c. 10, § 19. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank, or other corporation in the state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company.

103 Me. 428.

Sec. 21. Investments of insurance companies, taxation. R. S. c. 10, § 20. When the capital stock of any insurance company incorporated in the state is taxed at its full value, the securities and pledges held by said company to the amount of said stock, are exempt from taxation; but if the pledge or security consists of real estate in a town other than that where the stockholder resides, it shall be taxed where it lies, and the stock shall be exempt to the amount for which it is assessed.

103 Me. 428.

Sec. 22. Mortgaged personal property; loan secured by deed is taxable to grantee. R. S. c. 10, § 21. When personal property is mortgaged or pledged, it shall, for purposes of taxation, be deemed the property of the party who has it in possession, and it may be distrained for the tax thereon. Money or personal property, loaned or passed into the hands or possession of another, by any person residing in the state, secured by an absolute deed of real estate, shall be taxed to the grantee, as in case of a mortgage, although the land is taxed to the grantor or other person in possession.

See § 6, ¶ xiii; 74 Me. 83.

Sec. 23. Real estate of deceased, how taxed. R. S. c. 10, § 22. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of

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such tax, and may recover of the other heirs or devisees their portions thereof when paid by him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on a judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of him the same as taxes assessed against him in his private capacity, and it shall be a charge against the estate and shall be allowed by the judge of probate; but when such executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes and gives them the names of the heirs and the proportions of their interests in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

69 Me. 31; 76 Me. 551; 87 Me. 359; *95 Me. 168; 98 Me. 51.

Sec. 24. Personal estate of partners, how to be taxed. R. S. c. 10, § 23. Partners in business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all personal property enumerated in paragraph one of section fifteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein; except that if any portion of such property is placed, deposited, or situated in a town other than where their place of business is, under the circumstances specified in said paragraph, they shall be taxed therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

59 Me. 289; *107 Me. 396.

Sec. 25. Lands may be assessed to owners or tenants; part owners may be taxed and pay, separately. R. S. c. 10, § 24. All real estate, and such as is usually called real, but is made personal by statute, may be taxed to the tenant in possession, or to the owner, whether living in the state or not, in the town where it is; and when a state, county, or town tax is assessed on lands owned or claimed to be owned, in common, or in severalty, any person may furnish the collector or treasurer, to whom the tax is to be paid, an accurate description of his part of the land, in severalty, or his interest, in common, and pay his proportion of such tax; and thereupon his land or interest shall be free of all lien created by such tax.

22 Me. 405; 25 Me. 365; 32 Me. 70; 34 Me. 90; 35 Me. 554; 37 Me. 444; 43 Me. 499; 47 Me. 172, *415; 74 Me. 284.

Sec. 26. Assessment may be continued until notice of transfer; tenant in common may be considered owner. R. S. c. 10, § 25. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous notice is given of such change, and of the name of the person to whom it has been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner for the purpose of taxation, unless he notifies the assessors what his interest is.

*95 Me. 166.

Sec. 27. Property of manufacturing, mining and smelting corporations, and of stock raising corporations, how taxed. R. S. c. 10, § 26. The buildings, lands, and other property of manufacturing, mining, and smelting corporations, not exempt from taxation, and all stock used in factories shall be taxed to the corporation, or to the person having possession of its property or stock, in the town or place where the buildings and lands are situated and where the property is kept, or where the stock is manufactured; and the buildings and lands and

other property of agricultural and stock raising corporations shall be taxed to the corporation, or to the person having possession of its property, in the town where the buildings and lands are situated and where the personal property is kept; and there shall be a lien for one year on such property and stock for payment of such tax; and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.

Sec. 28. Property of corporations organized for dealing in real estate, where taxed; lien. R. S. c. 10, § 27. The buildings, lands, and all other property, real and personal, including all reserve funds, accumulations, and undivided profits of corporations organized for the purpose of buying, selling, and leasing real estate, shall be taxed to the corporation or the persons having possession of such property, in the place where such land and other property are situated, and there shall be a lien for one year on such property for the payment of such tax, and the same may be sold for payment thereof as in other cases; and shares of the capital stock of such corporations shall not be taxed to the owners thereof.

Sec. 29. Sailing vessels and barges, rate of taxation. R. S. c. 10, § 28. All sailing vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of twenty dollars a ton, gross tonnage, for new vessels and barges completed on or before the first day of April of each year. Vessels or barges one year old or more shall be reduced in value at the rate of one dollar a ton a year for each additional year of age, until they shall have reached the age of seventeen years, at and after which time said vessels and barges shall be taxed upon an appraised value of three dollars a ton, gross tonnage. The provisions of this section shall not apply to steam barges.

Sec. 30. How rebuilt vessels and barges shall be taxed. R. S. c. 10, § 29. Vessels and barges when rebuilt shall be taxed on the same valuation as vessels and barges of one-half the age of such rebuilt vessels or barges. A vessel or barge shall be regarded as rebuilt only on an expenditure being made of not less than forty per cent of the cost of such vessel or barge if built entirely new. Vessels and barges if repaired to the extent of twenty-five per cent of the cost of such vessel or barge if built entirely new, shall be taxed upon the same valuation as vessels and barges of five-eighths the age of such repaired vessel or barge. The provisions of this section shall not apply to steam barges.

Sec. 31. Real estate of banks, where to be taxed. R. S. c. 10, § 30. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, or by any corporation organized under the laws of this state for the purpose of doing a loan, trust, or banking business and having a capital divided into shares, shall be taxed in the place where the property is situated, to said bank, banking association or corporation, for state, county, and municipal taxes, according to its value, like other real estate. This section does not apply to loan and building associations.

See § 14, ¶ 3; c. 12, § 67; 54 Me. 542; 55 Me. 457; *56 Me. 275, 313; *103 Me. 420.

Sec. 32. Supplementary assessments may be made. R. S. c. 10, § 36. When any assessors, after completing the assessment of a tax, discover that they have 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. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted, and that the powers in their previous warrant, naming the date of it, are extended

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thereto; and the collector has the same power, and is under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent, or alters the proportion of tax allowed by law to be assessed on the polls.

See c. 5, § 10; c. 14, § 31; 34 Me. 268; 61 Me. 547; 65 Me. 25; 87 Me. 359; 90 Me. 491; 94 Me. 354; *98 Me. 53, 150, 153; *122 Me. 86.

Sec. 33. Treasurer of state to issue warrants for state tax; tax for each year to be separately ordered. R. S. c. 10, § 37. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to assessors of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

See c. 14, § 94; 90 Me. 243.

Sec. 34. Requirements of treasurer's warrant. R. S. c. 10, § 38. The treasurer, in his warrant, shall require said assessors to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for a poll, 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 constable of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, two months at least before the time at which they are required to pay in such tax.

See c. 14, § 94.

Sec. 35. Rules for assessment of taxes. R. S. c. 10, § 39. In the assessment of all state, county, town, plantation, parish, or society taxes, assessors shall govern themselves by this chapter, except in parishes and societies where different provision for assessing their taxes is made; and shall assess on the taxable polls therein in accordance with section one of this chapter, such part of the whole sum to be raised as they deem expedient; and the residue of such taxes shall be assessed on the estates according to their value.

See c. 14, § 94; 55 Me. 461.

Personal Liability of Assessors.

Sec. 36. Assessors responsible for personal faithfulness only. R. S. c. 10, § 40. Assessors of towns, plantations, school districts, parishes, and religious societies are not responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with the corporation for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

11 Me. 137; 12 Me. 259; 15 Me. 260; 39 Me. 187; 43 Me. 499; 49 Me. 351; *90 Me. 243.

Assessment of Taxes on Lands in Places not Incorporated.

Sec. 37. Lands in places not incorporated may be taxed by the state. R. S. c. 10, § 41. Lands not exempt, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state, county and forestry district taxes as herein provided for ordering the state, county and forestry district taxes upon property liable to be assessed in towns. The board of state assessors shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership, and report the same to each successive legislature.

See c. 14, § 95.

Sec. 38. Meaning of letters used in lists of unincorporated townships and wild lands. R. S. c. 10, § 42. In the lists made by the board of state assessors, in accordance with the preceding section, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letter "T" when used alone shall be held and construed to mean Township; the letter "R," when used alone, Range; the letter "N." when used alone shall be construed to mean North, "E." East, "S." South, "W." West; the letters "N. W." North West, "N. E." North East, "S. W." South West, "S. E." South East.

The letters "W. E. L. S." West of the East Line of the State; "B. K. P.," Bingham's Kennebec Purchase; "B. P. P.," Bingham's Penobscot Purchase; "W. B. K. P." West of Bingham's Kennebec Purchase; "N. B. K. P.," North of Bingham's Kennebec Purchase; "W. K. R." West of the Kennebec River; "E. K. R." East of the Kennebec River; "E. C. R." East of the Canada Road; "W. C. R." West of the Canada Road; "N. W. P." North of Waldo Patent; "T. S." Titcomb Survey.

119 Me. 315; *121 Me. 306, 318.

Sec. 39. Lands in places not incorporated subject to county taxes. R. S. c. 10, § 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 shall immediately be certified and transmitted by the county treasurer to the treasurer of state. In the list, each such township and tract shall be sufficiently described, with the date and amount of assessment on each. The treasurer of state shall, in his books, credit the county treasurer for the amount of each such assessment when collected by him and shall certify and pay to said county treasurer the amount of tax and interest so collected on or before the last day of each April, August, and November, and so much of said tax and interest so collected as may be necessary is hereby appropriated to pay the same to the several county treasurers, and the governor and council are hereby authorized to draw their warrants for the same as above provided.

See c. 14; § 95; 86 Me. 515.

Sec. 40. Tax notices may be sent by mail to known owners; lists of assessments of unknown owners to be advertised. R. S. c. 10, § 44. 1923, c. 66, § 1. When the legislature assesses such state tax, the treasurer of state shall, within three months thereafter, notify in writing the owners of such lands so assessed by sending to each by mail at his last known address a statement of such tax containing a brief description of the land assessed and the amount of such tax, together with the amount of the county tax on said lands so certified to him, and the date when payment is required, and shall send like notices of such state, county and forestry district taxes for the following year within three months after one year from such assessment. In case the owners of any such lands are unknown, instead of sending the notices by mail he shall cause the lists of such assessments, together with the amounts of county tax on said lands so

certified to him, both for the current year, to be advertised for three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the land lies, and shall cause like advertisement of the lists of such state and county taxes for the following year to be made within three months after one year from such assessment. Said lands are held to the state for payment of such state, county and forestry district taxes, with interest thereon at the rate of six per cent to commence upon the taxes for the year for which such assessment is made at the expiration of six months and upon the taxes for the following year at the expiration of eighteen months from the date of such assessment.

86 Me. 515; 95 Me. 418; 113 Me. 257; 119 Me. 315.

Sec. 41. Lands so assessed may be redeemed. R. S. c. 10, § 45. 1923, c. 66, § 2. Owners of the lands so assessed may redeem them by paying to the treasurer of state the taxes with interest thereon within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and upon filing with the state assessors a certificate showing the number of acres, and describing the property on which he desires to pay the tax and where the same is located, and paying the amount due, shall receive a certificate from the treasurer of state, discharging the tax on the number of acres or interest, upon which such payment is made. Each part or interest of every such township or tract upon which the state or county taxes so advertised are not paid with interest within the time limited in this section for such redemption shall be wholly forfeited to the state, and vest therein free of any claim by any former owner. But this section and the five following sections do not apply to taxes upon organized plantations taxed by the state as wild lands.

See c. 14, §§ 88, 94; 26 Me. 219; 36 Me. 336; 43 Me. 312; 46 Me. 518; 95 Me. 418; 113 Me. 257; *121 Me. 306, 325.

Sec. 42. Treasurer of state to sell forfeited lands; forest commissioner may bid in behalf of state; disposal of proceeds. R. S. c. 10, § 46. 1919, c. 57, § 1. Lands thus forfeited shall annually in November 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, county, and forestry district taxes, interest and cost of advertising except that in case of a sale to the forest commissioner no interest shall be added. 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, published in the county in which the lands lie, three weeks successively within three months before the time of sale. But no such sale shall be valid against an owner who for the twelve months preceding notice of sale has resided, or maintained a tenant on the land so listed, unless written notice of such sale has been made on such owner or tenant by service, personal or at the last and usual place of abode on such land, by a deputy sheriff of the county where the land lies, said notice to be a copy of so much of the list of the lands to be sold, as describes the land of such owner or tenant, certified by the said treasurer. Such service shall be made within not more than sixty days and not less than thirty days before the time of sale, and the fees for service and travel shall be the same as in case of service of writs, to be paid by the said treasurer from any moneys not otherwise appropriated. The treasurer shall give to the purchaser a deed of such lands, which shall vest in such purchaser title to the same in fee subject to the right of redemption hereinafter provided. Such deed, before delivery, and all releases and certificates given under the provisions of section forty-eight, shall be recorded in the land office, with appropriate refer-

ences thereto on the margin of the record of the original deed therein recorded. The forest commissioner shall attend such sales, and may, in behalf of the state, bid for the same the amount of such unpaid taxes, and costs. In such case the deed may be made to the inhabitants of the state of Maine and delivered to said forest commissioner; for such deed the forest commissioner shall give his receipt, which shall be a sufficient authority for the governor and council to draw their warrant upon the treasurer of state for the amount of such taxes and costs. The proceeds of any tax sales under this section shall be credited by the treasurer of state to the several accounts of state, county, and district taxes, interest and costs of advertising.

See c. 14, § 77; 60 Me. 270; 68 Me. 317; 86 Me. 515; *95 Me. 418; 113 Me. 258.

Sec. 43. Surplus to be paid to owners. R. S. c. 10, § 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 proof of ownership produced to the governor and council.

95 Me. 418.

Sec. 44. Owner may pay tax and costs of service before sale, or he may redeem from the purchaser within one year. R. S. c. 10, § 48. 1919, c. 57, § 2. Any owner may redeem his interest in such lands, by paying to the treasurer of state his part of the sums due, including the cost of serving the notice upon the owner or his tenant, as provided in section forty-two, at any time before sale; or after sale, by paying or tendering to the purchaser, within a year, his proportion of what the purchaser paid therefor at the sale, with interest at the rate of twenty per cent a year from the time of sale, and one dollar for a release; and the purchaser, on reasonable demand, shall execute such release; and if he refuses or neglects, a bill in equity may be maintained to compel him, with costs and any damages occasioned by such refusal or neglect. Or such owner may redeem his interest by paying as aforesaid to the treasurer of state, who, on payment of fifty cents, shall give a certificate thereof; which certificate, recorded in the registry of deeds in the county or district where the lands lie, shall be a release of such interest, and the title thereto shall revert and be held as if no such sale had been made. The governor and council may draw their warrant on the treasurer for any money so paid to him, in favor of the purchaser for whom it was paid, or his legal representatives.

See c. 14, § 77; 77 Me. 83; 95 Me. 418.

Sec. 45. Costs; county taxes to be paid over to county treasurer; copy of record of treasurer's doings is made evidence. R. S. c. 10, § 49. The printer's bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be charged with its proportion thereof. All amounts of county taxes and interest so received by the treasurer of state shall be credited by him to the counties to which they belong, and paid to the treasurers thereof. The treasurer of state shall record his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the state in the land sold.

68 Me. 317; 86 Me. 515; 95 Me. 418.

Sec. 46. Owner may pay taxes to county treasurer. R. S. c. 10, § 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.

Timber and Grass on Reserved Lands.

Sec. 47. Timber and grass on reserved lands, held for payment of taxes. R. S. c. 10, § 51. The timber and grass on the reserved lands shall be held to the state for the payment of such state, county, and forestry district taxes as may be lawfully assessed against them after the twenty-sixth day of April, eighteen hundred and ninety-seven, with interest thereon at the rate of twenty per cent a year, to commence upon the taxes for the year in which such assessment is made, at the expiration of six months, and upon the taxes for the following year, at the expiration of eighteen months from the date of such assessment.

Sec. 48. Owner may pay his proportion of tax; discharge. R. S. c. 10, § 52. Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the treasurer of state a certificate, discharging the tax upon the interest upon which such payment is made.

Sec. 49. Each interest by acreage to be forfeited at annual sale, if tax is not paid. R. S. c. 10, § 53. Each fractional part, or interest represented by acreage, in all such reserved lands, upon which the state, county, and forestry district taxes and interest are not paid at the time of the annual land sale in November shall be forfeited to the state, the same as in the case of lands sold for taxes; but any owner may redeem his interest in such reserved lands by tendering to the treasurer of state, within one year after the date of the land sale at which said interest was forfeited, his proportional part of all the sums due on the reserved lands in any township, together with interest at twenty per cent a year from the date of the land sale, and one dollar for a release.

Sec. 50. If land is not redeemed in one year, it shall remain forfeited to the state. R. S. c. 10, § 54. If any fractional part or interest represented by acreage in such reserved lands shall not be redeemed as provided in the preceding section at the expiration of one year from the date of the land sale at which such interest was forfeited, then it shall be and remain wholly forfeited to the state, and shall vest in the state free from all claims by any former owner.

Sec. 51. Timber and grass forfeited to be held for the benefit of the townships. R. S. c. 10, § 55. All timber and grass forfeited under the provisions of the preceding section, shall be held in trust by the state for the benefit of the townships in which such reserved lands lie, and shall be under the control of the forest commissioner, as provided in the case of reserved lands in organized plantations.

Sec. 52. Forest commissioner to make division of lots partially forfeited. R. S. c. 10, § 56. The forest commissioner shall cause a division to be made, if found necessary from time to time, of the reserved lands or public lots which have been partially forfeited, and shall set off and hold the forfeited portions for the benefit of townships in which they lie, as provided in the preceding section.

Sec. 53. Taxes due from interests forfeited to be deducted from money payable to the township from stumpage. R. S. c. 10, § 57. After such timber and grass shall be wholly forfeited to the state, the treasurer of state shall charge all taxes due from such interests as are forfeited, to the several townships in which they lie, to be deducted from such moneys as may be payable to said townships in the future, from the sale of stumpage by the forest commissioner.

Assessment of Taxes for Building and Repair of Roads in Unincorporated Places.

Sec. 54. Assessment on lands for opening roads in unincorporated places; lien created; apportionment of part of expense on county; appeal; appointment of agent to superintend building of road. R. S. c. 10, § 58. When a road is laid over lands under section fifty-five of chapter twenty-seven, the county commissioners shall at their first regular session thereafter assess thereon and on adjoining townships benefited thereby, such an amount as they judge necessary for making, opening, and paying expenses attending it; and such assessment shall create a lien thereon for the payment thereof; and they may make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and may assess upon each a sum proportional to the value thereof and the benefits likely to result to the same by the establishment of the road; when such assessment would be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such land. Any person aggrieved by an assessment may appeal to the superior court at the term thereof first held after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the tract or township, and what part, if any, by the county, and there shall be no appeal from such decision. They shall, at the same time, fix the time for making and opening such road, not exceeding two years from the date of the assessment, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bond to the treasurer of the county, with sureties approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

See c. 27, §§ 55-59; 17 Me. 198; 27 Me. 394; 29 Me. 201; 30 Me. 352; 33 Me. 458; 46 Me. 346; 72 Me. 248; 80 Me. 285; *83 Me. 517, 521.

Sec. 55. Owners may discharge their assessments by building roads. R. S. c. 10, § 59. If the owners make and open such road to the acceptance of the commissioners, after an actual examination by one or more of their board, within said time, the assessment shall thereby be discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to make and open the road.

Sec. 56. Commissioners annually to inspect county roads in unincorporated places; assessments for repairs; agent to be appointed to superintend the repair of roads. R. S. c. 10, § 60. Said county commissioners, in September, annually, by one or more of their board, shall make an inspection of all county roads and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties, and shall thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, and assess thereon not exceeding two per cent of the valuation thereof, and shall assess on the county the balance of said amount if said assessment of two per cent is not sufficient to properly repair said roads; and they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and shall assess upon each a sum proportionate to the value thereof; and cause so much thereof as they deem necessary for the purpose aforesaid, to be expended on said roads within one year thereafter, which assessment shall create a lien thereon for the payment

thereof. They shall make such assessment by the first day of each January, and at the same time appoint an agent or agents, skilled in road building, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section fifty-four; and they shall publish a list of 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 some paper 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.

*63 Me. 568; 87 Me. 503.

Sec. 57. Proceedings if owner fails to discharge his assessments. R. S. c. 10, § 61. If any owner fails to pay the sum so assessed on his land, for the expenses of making and opening such new roads, within two months from the time fixed therefor as provided in section fifty-five or fails within two months after the fifteenth day of each June to pay his assessment 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 a year from the time prescribed for the payment of said tax; and the treasurer shall sell so much of said land as is necessary to pay the unpaid tax, costs and interest as aforesaid, and give a deed thereof to the purchaser, if any; and if no one becomes a purchaser at such sale it shall be forfeited to the county; and such owner or part owner or tenant in common, may redeem his interest therein at any time within two years from the sale or forfeiture, by paying to the purchaser or the county the sum for which it was sold or forfeited, with interest at twenty per cent a year, and any sums subsequently paid for state and county taxes thereon. Any owner of lands so sold shall receive his share in any overplus of the proceeds of such sale, on exhibiting to the treasurer satisfactory evidence of his title. In addition to the foregoing method for the collection of highway taxes, the county commissioners of any county may, in writing, at any time subsequent to that when the lands so assessed might be sold for non-payment of the taxes assessed thereon, direct the treasurer of such county to commence an action of debt in the name of the inhabitants of said county, against the party liable to pay such taxes. But no such defendant shall be liable for any costs of suit in such action unless it appears by the declaration and proof, that payment of said tax had been duly demanded by said treasurer before the suit was commenced.

See c. 14, § 94; 27 Me. 294; *30 Me. 352; 33 Me. 458; 69 Me. 349; 74 Me. 55.

Sec. 58. Prima facie proof of title by purchase at such sale. R. S. c. 10, § 62. In any trial at law or in equity involving the validity of any sale or forfeiture of such lands, as provided in the preceding section, it shall be prima facie proof of title for the party claiming under it, to produce in evidence the county treasurer's deed, duly executed and recorded, the assessments signed by the county commissioners and certified by them or their clerk to the county treasurer, and to prove that the county treasurer complied with the requirements of law in advertising and selling.

See c. 14, § 87; 27 Me. 293; *101 Me. 234; *122 Me. 368.

Sec. 59. County commissioners may repair county roads and bridges in unincorporated places in case of sudden injury, and assess the expense thereof; appointment of agents. R. S. c. 10, § 63. County commissioners, in case of

sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties, or where said roads and bridges are rendered impassable by snow, may cause them to be repaired or made passable forthwith, or as soon as they deem necessary, and may appoint an agent or agents not members of their own board, to superintend the expenditure therefor, who shall give bond as required in section fifty-four, if required, the whole expense whereof shall be added to their next assessment on said lands for repairs, authorized by section fifty-six, which assessment shall create a lien upon said lands for the whole amount thereof as effectually as is now provided in relation to repairs on such county roads. That portion of said assessment which is for repairs of sudden injuries as aforesaid, shall be set down, in the assessment, in distinct items in a separate column, and shall be enforced as is provided in section fifty-seven.

Sec. 60. Purchasers acquire state's title only, and have no claim on the state. R. S. c. 10, § 64. Purchasers of land sold for non-payment of state and county taxes, and assessments for opening, making, and repairing roads, have no claim against the state or county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings, or failure to comply with the law under which the sales were made. Deeds given pursuant to sales made for non-payment of state and county taxes vest in the grantee the title of the state, or of the county, to the lands sold, subject to the conditions of sale, and no more.

See c. 14, §§ 31, 81, 87; *34 Me. 269; 121 Me. 121, 128.

Sec. 61. Part owner may redeem his share. R. S. c. 10, § 65. Any person having a legal interest in a tract so advertised, sold, or forfeited may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim thereon. The rate 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 a year, commencing at the expiration of one year from the date of the assessments, except when otherwise provided.

State Tax Sales.

Sec. 62. Limitation of action to recover wild land sold and deeded for non-payment of taxes. R. S. c. 10, § 66. When the state has taxed wild land, and the treasurer of state has conveyed it, or part of it, for non-payment of tax, by deed purporting to convey the interest of the state by forfeiture for such non-payment and his records show that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for the twenty years subsequent to such deed; and when a person claims under a recorded deed describing wild land taxed by the state, and the record of the treasurer of state shows that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for twenty years subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous, and adverse possession thereof as comports with the ordinary management of wild lands in this state, and it further appears that during such period no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by a former owner, or those claiming under him, to recover such land, or to avoid such deed, unless commenced within said twenty years. Such payment shall give such grantee or person claiming as aforesaid, his heirs

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or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

98 Me. 272; *102 Me. 227; 105 Me. 444.

Sec. 63. Action may be commenced within ten years, after removal of disability. R. S. c. 10, § 67. If any such former owner, or person claiming under him, during said period of twenty years, or any portion thereof, is a minor, insane, imprisoned, or absent from the United States he may, if otherwise entitled, bring such action at any time within ten years after such disability is removed, notwithstanding said period of twenty years has expired. And if such person dies during the continuance of the disability, and no determination or judgment has been had on his title or right of action, such action may be brought by his heirs, or other person claiming under him, at any time within ten years after his death, notwithstanding the twenty years have elapsed.

98 Me. 272.

Sec. 64. Sections 62, 63, not applicable to certain cases. R. S. c. 10, § 68. The two preceding sections shall not apply to actions between cotenants, nor to actions pending in court on the twenty-seventh day of April, eighteen hundred ninety-five, nor to those commenced before the first day of January, nineteen hundred.

98 Me. 276.

Assessment of Taxes in Incorporated Places.

Sec. 65. Treasurer of state to send warrants for assessment on towns of state tax. R. S. c. 10, § 69. When a state tax is imposed and required to be assessed by the proper officers of towns, the treasurer of state shall send such warrants as he is, from time to time, ordered to issue for the assessment thereof, to the 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.

Sec. 66. County commissioners to make annual estimates for county taxes. R. S. c. 10, § 70. In order to assess a county tax, county commissioners, at their regular session next before the first day of each January in which the legislature meets, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for one year from said day, including the building and repairing of jails, court-houses and appurtenances, with the debts owed by their counties, and like estimates for the succeeding year, and the county tax for both said years shall be granted by the legislature separately at the same session.

Sec. 67. Estimates to be recorded and transmitted to secretary of state. R. S. c. 10, § 71. Said estimates shall be recorded by their clerk in a book; and a copy thereof shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit it to the office of the secretary of state on or before the first day of each January in which the legislature meets, to be by him laid before the legislature.

See c. 16, § 12.

Sec. 68. County commissioners to apportion sums to be assessed, and to issue warrants to assessors. R. S. c. 10, § 72. When a county tax is authorized, the county commissioners shall in March, in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation, and fix the time for the payment of the same, which shall not be earlier than the first day of the following September. They may add such sum above the sum so authorized, not exceeding two per cent of said sum, as a fractional

division renders convenient, and certify that fact in the record of said apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

Sec. 69. Tax illegal, unless raised at legal meeting. R. S. c. 10, § 73. No assessment of a tax by a town is legal, unless the sum assessed is raised by vote of the voters at a meeting legally called and notified.

See c. 14, § 82; *68 Me. 357; 86 Me. 533; *98 Me. 153.

Sec. 70. Assessors to give notice to bring in lists of taxable property; if no lists are brought in, no claim for abatement. R. S. c. 10, § 74. Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner after such notice does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

3 Me. 300; 37 Me. 562; 53 Me. 507; *57 Me. 278, 280; 66 Me. 176, 387; 68 Me. 352, 356; *76 Me. 461, 467; 81 Me. 310; 85 Me. 330; 90 Me. 491; 98 Me. 50, 150, 153; 102 Me. 141; *106 Me. 235; *108 Me. 533; 111 Me. 321.

Sec. 71. Assessors to ascertain value of estate. R. S. c. 10, § 75. The assessors shall ascertain as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment the owner is liable to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.

Sec. 72. Persons may be required to swear to lists; refusal bars appeal. R. S. c. 10, § 76. The assessors or either of them may require the person presenting such list to make oath to its truth, which oath either of them may administer, and either of them may require him to answer all proper inquiries in writing as to the nature, situation, and value of his property liable to be taxed in the state, and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.

*53 Me. 507; *57 Me. 278; 66 Me. 176; 67 Me. 436; 76 Me. 467; *108 Me. 533.

Sec. 73. Assessors may make abatements; record to be kept in book form and open to public inspection; report. R. S. c. 10, § 77. 1923, c. 131. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. If after two years from the date of assessment a collector is satisfied that a poll-tax or tax upon personal property, or any portion of any tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof, and shall certify such abatement in writing to the collector; and said certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement, shall, within thirty days

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after such abatement, be made and kept in suitable book form open to the public at reasonable times, and a report of the same be made to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March.

19 Me. 330; 33 Me. 446; 57 Me. 280; 67 Me. 435; 76 Me. 467; 77 Me. 410; 102 Me. 141; 122 Me. 24; 127 Me. 137.

Right to petition and appeal from reassessment ordered by board of state assessors, c. 12, § 10.

Sec. 74. Notice of decision. R. S. c. 10, § 78. They shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within ten days after they take final action thereon.

99 Me. 265; 102 Me. 142.

Sec. 75. Appeal to county commissioners; proceedings thereon; appeal to superior court. R. S. c. 10, § 79. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be 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 costs to the town, taxed as in a suit in the superior court, and issue their warrant of distress for collection thereof against him; either party may appeal from the decision of said county commissioners to the superior court, under the same conditions that an appeal lies from the assessors to the superior court.

33 Me. 446; 57 Me. 280; 66 Me. 225; 67 Me. 435; 76 Me. 467; *77 Me. 410; *99 Me. 268; 102 Me. 142; 122 Me. 304; 123 Me. 121; *125 Me. 27; 125 Me. 138.

Sec. 76. Appeals from assessors to superior court. R. S. c. 10, § 80. Any person entitled to make a complaint to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the superior court for the county in which the city or town, in which the property of such person is assessed, is situated.

98 Me. 296; 99 Me. 264; 102 Me. 404; 116 Me. 208; 122 Me. 304; 123 Me. 121; 125 Me. 138.

Sec. 77. Entry of appeal; hearing. R. S. c. 10, § 81. Such appeal shall be entered at the term first occurring not less than thirty days after the assessors shall have given to the appellant notice in writing of their decision upon his application for such abatement, and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation, and said appeal shall be tried, heard, and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

102 Me. 404.

Sec. 78. Proceedings and judgment; lien to continue for thirty days; how enforced. R. S. c. 10, § 82. If upon such trial it appears that the appellant has complied with all provisions of law, he may be granted such abatement as said court may deem reasonable, under the same circumstances as an abatement may be granted by the county commissioners. If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue. The lien created by statute on real estate to secure the payment of taxes shall be continued for thirty days after the rendition of judgment, and may be enforced by sale of said

real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section thirty-one, chapter ninety, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered, and execution shall issue, for the amount of taxes due on each several parcel. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.

99 Me. 268; 102 Me. 404.

Sec. 79. Trial and exceptions. R. S. c. 10, § 83. Such appeal shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the superior court in the trial of cases without a jury.

Sec. 80. Appeals to superior court referred to state assessors, or commissioner may be appointed. R. S. c. 10, § 84. All appeals to the superior court under the provisions of section seventy-six may be referred by the court to the board of state assessors, who shall hear the parties and report their findings to the court together with a transcript of the evidence. Such report shall be prima facie evidence of the facts thereby found; or the court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

Sec. 81. Assessments and commitment. R. S. c. 10, § 85. The assessors shall assess upon the polls and estates in their town all town taxes and their due proportion of any state or county tax, according to the rules in the latest act for raising a state tax, and in this chapter; make perfect lists thereof under their hands; and commit the same to the constable or collector of their town, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form hereinafter prescribed.

4 Me. 75; 51 Me. 599; 52 Me. 589; 58 Me. 517, 532; 64 Me. 190; 71 Me. 182; 82 Me. 194; 87 Me. 121; 93 Me. 178; 94 Me. 356.

Sec. 82. State and county taxes to be added. R. S. c. 10, § 86. They may add their proportion of the state and county tax to any of their other taxes, and make one warrant and their certificates accordingly.

71 Me. 183; 93 Me. 178.

Sec. 83. Overlay not to exceed five per cent. R. S. c. 10, § 87. They may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding five per cent thereof, as a fractional division renders convenient, and certify that fact to their town treasurer.

See § 32; c. 14, § 94; 83 Me. 533; 93 Me. 178.

Sec. 84. Record of assessment and valuation, to be deposited in assessors' office. R. S. c. 10, § 88. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are

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committed to the officer for collection, they shall deposit it, or a copy of it, in the assessors' office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office.

58 Me. 529; *71 Me. 183; 87 Me. 122; 93 Me. 178; 94 Me. 356; 102 Me. 419.

Sec. 85. Certificates to be sent to treasurer of state and county treasurer. R. S. c. 10, § 89. When they have assessed any county tax and committed it to the officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer. When they have so assessed and committed a state tax, they shall return a like certificate to the treasurer of state; and if this is not done, and any part of such tax remains unpaid for sixty days after the time fixed for its payment, the treasurer of state shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

See c. 14, § 94.

Sec. 86. Selectmen to be assessors in certain events; compensation. R. S. c. 10, § 90. If any town does not choose assessors, 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 two dollars and fifty cents for every day necessarily and actually employed in the service of the town. Towns having three thousand or more inhabitants may vote to pay their selectmen a compensation not exceeding five dollars a day for time actually spent in the service of the town, and a town having less than three thousand inhabitants may, by majority vote at its annual town meeting fix the compensation of its board of selectmen, allowing such sum as may be commensurate with the duties of the office.

See c. 5, § 30; 51 Me. 600; 55 Me. 503; 61 Me. 546; *75 Me. 298; 76 Me. 416; 78 Me. 569; 87 Me. 221.

Sec. 87. Penalty for neglect to choose. R. S. c. 10, § 91. Any town neglecting to choose selectmen or assessors forfeits to the state not less than one hundred dollars, nor more than three hundred dollars, as the superior court orders.

Sec. 88. When no assessors, county commissioners may appoint; proceedings thereon. R. S. c. 10, § 92. 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 two dollars and fifty cents a day each for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by said commissioners out of the state treasury.

Sec. 89. Such assessors to obey warrants. R. S. c. 10, § 93. All assessors, chosen or appointed as above provided, shall observe all warrants, received by them while in office, from the treasurer of state, or the county commissioners of their county.

Sec. 90. Penalty for neglect to make assessments of state tax. R. S. c. 10, § 94. If assessors of a town refuse or neglect to assess any state tax apportioned on it and required by the warrant of the treasurer of state to be assessed by them, they forfeit to the state the full sum mentioned in such warrant and such treasurer shall issue his warrant to the sheriff of the county to levy said sum by distress and sale of their real and personal estate.

Sec. 91. Penalty for neglect to assess county tax. R. S. c. 10, § 95. If such assessors neglect to assess the county tax required in the warrant of the county commissioners to be assessed by them, they forfeit that sum to the county; and it shall be levied by sale of their real and personal estate, by virtue of a warrant issued by the county treasurer to the sheriff of the county for that purpose.

Sec. 92. Assessors may be arrested and other assessors may be appointed. R. S. c. 10, § 96. 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.

98 Me. 131.

Sec. 93. Towns neglecting to assess, treasurer to issue warrant to sheriff to collect. R. S. c. 10, § 97. If the inhabitants of a town of which a state tax is required, neglect for five months, after having received the warrant of the treasurer of state 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 prescribed in chapter eleven. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate, according to law, of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the treasurer of state, and return the warrant unsatisfied.

Sec. 94. For like neglect, county treasurer to issue warrant. R. S. c. 10, § 98. If the inhabitants of a town of which a county tax is required neglect to choose and keep in office assessors to assess it, as the law requires, the county treasurer, for the time being, after five months from the time when they received the county commissioners' warrant for assessing it, shall issue his warrant to the sheriff, requiring him to levy and collect the sum mentioned therein; and he shall execute it, observing the regulations and subject to the conditions provided in the preceding section.

Sec. 95. Warrants to be issued to collect of inhabitants, if not collected of assessors. R. S. c. 10, § 99. If the voters of a town of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them, and to certify it as the law directs; and if the estates of such assessors are insufficient to pay such taxes as are already provided, the treasurer of state, or of the county, as the case may be, for the time being, shall issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section ninety-three.

See c. 14, § 70.

Sec. 96. Penalty on assessors for refusing to be sworn; vacancy, how filled. R. S. c. 10, § 100. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be sworn, forfeits to the town fifteen dollars, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a town meeting to fill the vacancy.

See § 103; c. 5, § 28.

Assessment of Taxes in Plantations.

Sec. 97. Plantations taxed, have power of towns for such purpose. R. S. c. 10, § 101. All plantations required to pay any part of the public taxes are vested with the same power as towns, so far as relates to the choice of clerk, assessors, and collector of taxes; and any person, chosen assessor therein, and refusing to accept, or to take the legal oath, after due notice, is liable to the same penalty, to be recovered in the manner mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

See c. 14, § 17; c. 5, §§ 200, 201; 65 Me. 346.

Sec. 98. Subject to same penalties. R. S. c. 10, § 102. If any such plantation neglects to choose a clerk, assessors, and collector of taxes, or if the assessors chosen neglect their duty, it shall be subject to the same penalties and proceeded against in the same manner as towns deficient in the same respect.

See c. 14, § 58.

Sec. 99. Officers to be sworn. R. S. c. 10, § 103. The clerk, assessors, and collector shall be sworn as similar officers chosen by a town, and shall receive the same compensation, unless otherwise agreed.

See c. 5, §§ 19, 199.

Sec. 100. When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation. R. S. c. 10, § 104. When a state or county tax is laid on a place not incorporated or organized, the treasurer of state or county commissioners of that county may cause the same to be organized as provided in chapter five, sections one hundred seventy-eight and one hundred seventy-nine, for the organization of plantations ascertained to contain two hundred inhabitants. If the inhabitant to whom the warrant is directed fails to perform the duties required of him, he forfeits the sums due for state and county taxes, to be recovered by the treasurer to whom the tax is payable.

See c. 5, § 194.

Sec. 101. Assessors to make list of polls, etc. R. S. c. 10, § 105. The assessors shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation, and proceed to assess taxes and cause the same to be collected as required by law.

Sec. 102. Laws applicable. R. S. c. 10, § 106. All laws applicable to organized plantations apply to plantations organized under section one hundred.

Sec. 103. Neglect to be sworn. R. S. c. 10, § 107. Plantation officers neglecting to be sworn when notified are liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

See § 96; c. 5, §§ 28, 199.