

# MAINE STATE LEGISLATURE

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SEVENTH REVISION

THE  
REVISED STATUTES

OF THE  
STATE OF MAINE

PASSED AUGUST 5, 1930, AND TAKING  
EFFECT NOVEMBER 10, 1930



By the Authority of the Legislature

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AUGUSTA  
KENNEBEC JOURNAL PRINT

## CHAPTER 14.

## The Collection of Taxes.

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## Collection of Taxes in Incorporated Places.

**Sec. 1. Towns may fix time for payment and require interest; poll-tax due May first.** R. S. c. 11, § 1. 1917, c. 163. Towns, at their annual meetings, may determine when the lists named in section eighty-one of chapter thirteen shall be committed and when their taxes shall be payable, and that interest shall be collected thereafter; provided, however, that any town or city may provide at its annual meeting that the poll taxes shall be due and payable on the first day of May and the commitment of the lists of poll-tax payers shall be made to the collector prior to that date.

71 Me. 182; \*77 Me. 431; \*82 Me. 194; 122 Me. 86.

**Sec. 2. Rate.** R. S. c. 11, § 2. The rate of such interest, not exceeding one per cent a month, shall be specified in the vote, and shall be added to, and become part of the taxes.

77 Me. 431; 82 Me. 194.

**Sec. 3. Collection of state taxes.** R. S. c. 11, § 3. All state taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

**Sec. 4. Issue of warrants for state tax.** R. S. c. 11, § 4. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each town therein requiring him to transmit and pay said town's proportion of the state tax for the year nineteen hundred and , to , treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

**Sec. 5. Warrants issued to collect taxes of delinquent towns.** R. S. c. 11, § 5. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collectors prescribed by this chapter.

**Sec. 6. Collection of county taxes.** R. S. c. 11, § 6. All county taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other

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taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties.

**Sec. 7. Warrants issued by county treasurer, for collection of county taxes; if not paid within forty days, warrant to be issued to sheriff to collect tax.** R. S. c. 11, § 7. On or before the first day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several towns in his county, requiring them to transmit and pay their town's proportion of the county tax for the year nineteen hundred and , to , county treasurer, or his successor in office, on or before the time fixed by law for said payment. And if said town treasurer fails to pay such county tax for forty days after the time fixed therefor, said county treasurer shall issue his warrant directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section ninety-three of chapter thirteen.

**Sec. 8. Form of warrant for collection of state taxes.** R. S. c. 11, § 8. The warrant to be issued by selectmen or assessors for collection of state taxes shall be in substance as follows:

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

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 19 ; and to transmit and pay the same to , the treasurer of your town, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof, and keep the distress so taken for four days at the cost and charge of the owner; and if he does not pay the sum so assessed within said four days, then you shall sell at public vendue such distress for payment thereof with charges; first giving forty-eight hours' notice thereof by posting advertisements in some public place in the town or plantation, as the case may be; and the overplus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress, you shall immediately restore to the owner; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

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

Assessors.

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

Pursuant to a warrant from the treasurer of the state of Maine dated the day of , nineteen hundred and , we have assessed the polls and estates of the of , the sum of dollars and cents, and have committed lists thereof to the of said , viz: to , with warrants in due form of law for collecting and paying the same to , town treasurer of , or his successor in office, on or before the day of , next ensuing.

In witness whereof, we have hereunto set our hands at this  
day of , nineteen hundred and .

Assessors.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

\*3 Me. 301; 4 Me. 75; 20 Me. 202; 40 Me. 528; 41 Me. 538; 55 Me. 503; 57 Me. 61; 61 Me. 552; 65 Me. 24; \*68 Me. 161; 71 Me. 182; 73 Me. 126, 181; \*74 Me. 410; \*79 Me. 189.

**Sec. 9. Warrant for county and town taxes.** R. S. c. 11, § 9. The warrant for collection of county or town taxes shall be made by the assessors in the same tenor, with proper changes.

71 Me. 183; 73 Me. 126; \*74 Me. 410.

**Sec. 10. New warrant issued in case of loss.** R. S. c. 11, § 10. When an original warrant issued by assessors and delivered to a constable or collector for collection of a tax has been lost or destroyed by accident, the assessors may issue a new warrant for that purpose, which shall have the same force as the original.

\*79 Me. 188.

**Sec. 11. Compensation of collectors.** R. S. c. 11, § 11. When towns choose collectors, they may agree what sum shall be allowed for performance of their duties.

98 Me. 90.

**Sec. 12. Fees of collector.** R. S. c. 11, § 12. In case of distress or commitment for non-payment of taxes, the officer shall have the same fees which sheriffs have for levying executions, except that travel, in case of distress, shall be computed only from the dwelling-house of the officer to the place where it is made.

**Sec. 13. Collector to receive a warrant.** R. S. c. 11, § 13. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions.

**Sec. 14. Bond of collector.** R. S. c. 11, § 14. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions.

See §§ 23, 36, 38, 55, 57; c. 5, § 17; 1 Me. 250; 3 Me. 301; 4 Me. 75; 8 Me. 341; 15 Me. 28, 29; 20 Me. 202; 31 Me. 281; 41 Me. 538; 44 Me. 50; 47 Me. 518; 50 Me. 40, 351; \*53 Me. 254; 55 Me. 501; 57 Me. 62; 61 Me. 555; 64 Me. 403; \*68 Me. 161, 162; \*69 Me. 334, 369; 73 Me. 181; \*98 Me. 90.

**Sec. 15. Record of bond.** R. S. c. 11, § 15. Such bond shall, after its approval and acceptance, be recorded by the clerk in the town or plantation records, and such record shall be prima facie evidence of the contents of such bond, but a failure to so record shall be no defense in any action upon such bond.

**Sec. 16. Receipts for taxes given on demand.** R. S. c. 11, § 16. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and if he neglects or refuses so to do, he forfeits five dollars to the aggrieved party, to be recovered in an action of debt.

122 Me. 416.

**Sec. 17. Plantation may choose collectors.** R. S. c. 11, § 17. All plantations, required to pay any portion of the public taxes, have all the powers of towns so far as relates to the choice of constables and collectors and the requiring bonds from them.

See c. 13, § 97.

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**Sec. 18. Collectors to distrain if taxes are not paid; notice of sale.** R. S. c. 11, § 18. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days.

See c. 13, § 12; 40 Me. 528; 49 Me. 357; \*61 Me. 402; 62 Me. 462; 65 Me. 24; \*75 Me. 391, 394.

**Sec. 19. Overplus.** R. S. c. 11, § 19. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges.

\*32 Me. 558, 560; \*59 Me. 297.

**Sec. 20. Arrest after twelve days' notice.** R. S. c. 11, § 20. If a person so assessed, for twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, such officer may arrest and commit him to jail, until he pays it or is discharged by law.

19 Me. 328; 47 Me. 172; 49 Me. 430; 61 Me. 556; \*71 Me. 406; \*88 Me. 454; \*109 Me. 327; \*113 Me. 446; 114 Me. 487.

**Sec. 21. May demand immediate payment.** R. S. c. 11, § 21. If the assessors think that there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid.

See § 67; \*113 Me. 446.

**Sec. 22. When payable by instalments, whole may be demanded of one about to remove.** R. S. c. 11, § 22. When a tax is made payable by instalments, and any person who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for collecting any instalment has not arrived; and in default of payment he may distrain for it, or take the course provided in section twenty.

See § 67.

**Sec. 23. Former collectors to complete collections.** R. S. c. 11, § 23. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn.

See §§ 36, 55, 57; 47 Me. 172; 53 Me. 256.

**Sec. 24. Collectors may distrain shares in a corporation.** R. S. c. 11, § 24. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation; and the same proceedings shall be had as when like property is seized and sold on execution.

**Sec. 25. Duties of officers of the corporation.** R. S. c. 11, § 25. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

**Sec. 26. Collectors may collect in any part of state, of persons removed.** R. S. c. 11, § 26. When a person, taxed in a town in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the state, and, if he refuses to pay,

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

See §§ 20, 32, 33; \*113 Me. 446.

**Sec. 27. Collector or administrator may sue for taxes; town magistrate may try case; no costs for plaintiff unless demand is made before suit.** R. S. c. 11, § 27. Any collector of taxes, or his executor or administrator, may, after demand for payment, sue in his own name for any tax, in an action of debt, and no trial justice or judge of any municipal or police court before whom such suit is brought is incompetent to try the same by reason of his residence in the town assessing said tax. Where before suit the person taxed dies or removes to any other town or place in the state, or, being an unmarried woman, marries, the aforesaid demand is not requisite, but the plaintiff shall recover no costs unless payment was demanded before suit.

See §§ 28, 32, 64, 95; 50 Me. 377; 61 Me. 546; 77 Me. 55, 410; 82 Me. 156; \*83 Me. 532; \*86 Me. 365; 89 Me. 578; 110 Me. 199; 113 Me. 446; 114 Me. 487.

**Sec. 28. Lien for taxes enforced by action of debt; notice to taxpayer; judgment and costs; redemption.** R. S. c. 11, § 28. The lien on real estate created by section three of chapter thirteen may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made, there shall be a description of the real estate taxed, sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, except a collector elected or appointed under section ninety, may, after the expiration of eight months from the date of commitment to him of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, if then a resident of the town where said real estate lies, a notice in writing signed by said officer, stating the amount of such tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within ten days after service of such notice. After the expiration of said ten days, in case of a resident, and in all cases within one year after the date of commitment to him of said tax, such officer may bring an action of debt for the collection of said tax, in his own name, in the county where the land lies, against the person against whom said tax is assessed. Such action shall be begun by writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate. The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such further notice of said action as appears proper, and shall allow such other persons to become parties thereto. If it shall appear upon trial of said action that such tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of such tax, judgment shall be rendered for such tax, interest, and costs of suit against the defendants and against the real estate attached, and execution issued thereon to be enforced by sale of such real estate in the manner provided for a sale on execution of real estate attached on original writs. Provided, however, that when the officer sells the real estate on such execution he shall sell the least undivided fractional part thereof that any person bidding will take, and pay the amount due on the execution with all necessary charges of sale; and he

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shall convey by his deed to the purchaser such part so sold to him, subject to redemption according to law, and the deed shall be construed to convey the right of entry and seizin in such part in common and undivided of such property assessed. In all actions brought in the superior court under the provisions of this section or of sections ninety-three or ninety-five, full costs shall be recovered notwithstanding the amount of the judgment be twenty dollars or less. Any person interested in said real estate may redeem the same at any time within one year after the sale of the same by the officer on such execution, by paying the amount of such judgment and all costs on such execution with interest at the rate of ten per cent a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

See §§ 27, 32, 64, 93, 95, 96; \*89 Me. 337, 384; 106 Me. 177; 108 Me. 125; \*113 Me. 446; 115 Me. 402.

**Sec. 29. Court may permit amendment of record or deed, when error or defects appear therein.** R. S. c. 11, § 29. At the trial of any action for the collection of taxes, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes, if it shall appear that the tax in question was lawfully assessed, the court may permit the collector or other officer to amend his record, return, or deed in accordance with the fact, when circumstantial errors or defects appear therein; provided, that the rights of third parties are not injuriously affected thereby. And if a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

\*108 Me. 125.

**Sec. 30. In suits to collect tax on real estate, if record title appears to be in defendant, he shall not deny his title.** R. S. c. 11, § 30. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made, the record title to the real estate listed was in the defendant, he shall not deny his title thereto; provided, however, if any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this section.

**Sec. 31. Assessments not void although they include sums raised for an illegal object; persons paying illegal tax may recover of town.** R. S. c. 11, § 31. If money not raised for a legal object is assessed with other moneys legally raised, the assessment is not void; nor shall any error, mistake, or omission by the assessors, collector, or treasurer, render it void; but any person paying such tax may bring his action against the town in the superior court for the same county, and shall recover the sum not raised for a legal object, with twenty-five per cent interest and costs, and any damages which he has sustained by reason of the mistakes, errors, or omissions of such officers.

See §§ 82, 87; c. 5, § 10; c. 13, § 60; c. 19, § 92; 5 Me. 403; 15 Me. 262; 27 Me. 147; \*30 Me. 411; \*48 Me. 444; 51 Me. 376; 58 Me. 532; \*59 Me. 493; \*65 Me. 23; \*68 Me. 356, 357; 69 Me. 65; 71 Me. 184; 77 Me. 415; 78 Me. 276, 282; 82 Me. 156; 90 Me. 245, 494; \*92 Me. 529; 94 Me. 358, 495; 104 Me. 446; 111 Me. 317.

**Sec. 32. Collections of non-resident owners of improved lands.** R. S. c. 11, § 32. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed, and neglects, for six months after the lists of assessment are committed to an officer for collection, to pay his tax, such officer may distrain him by his goods and chattels, and for want thereof may commit him to jail in the county where he is found.

25 Me. 362; 47 Me. 172; 74 Me. 284.



**Sec. 33. Collection of taxes on personal property of non-residents.** R. S. c. 11, § 33. When the owner or possessor of goods, wares, and merchandise, logs, timber, boards, and other lumber, stock in trade, including stock employed in the business of any of the mechanic arts, horses, mules, or neat cattle resides in any other town than the one in which such personal property is kept and taxed, the constable or collector having a tax on any such property for collection may demand it of such owner or possessor in any part of the state, and on his refusal to pay, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, until he pays it, or is discharged by law.

**Sec. 34. Collectors may demand aid; penalty for refusing.** R. S. c. 11, § 34. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

**Sec. 35. Collectors to make monthly settlements with treasurer.** R. S. c. 11, § 35. 1921, c. 75. Every collector of taxes shall, on the last day of each month, pay to the treasurer of the town all money collected by him, and once in two months at least shall exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and one-half per cent on the sums committed to him to collect.

68 Me. 163; 84 Me. 432.

**Sec. 36. Collectors removed or removing may be required to give up tax bills and settle; warrant to new collector.** R. S. c. 11, § 36. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town is about to remove from the state before the time set in his warrant to make payment to such treasurer; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee may call a meeting of such town, to appoint a committee to settle with him for the money that he has received on his tax bills, to demand and receive of him such bills, and to discharge him therefrom; said meeting may elect another constable or collector, and the assessors shall make a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

See §§ 38, 55, 57; c. 5, §§ 17, 30; 57 Me. 62; 62 Me. 461; \*82 Me. 45.

**Sec. 37. Penalty for refusing to deliver tax bills.** R. S. c. 11, § 37. If such collector or constable refuses to deliver the bills of assessment and to pay all moneys in his hands collected by him, when duly demanded, he forfeits two hundred dollars to the town, and is liable to pay what remains due on said bills of assessment.

57 Me. 62.

**Sec. 38. Collector becoming incapable.** R. S. c. 11, § 38. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of performing the duties of his office before completing the collection, the municipal officers may demand and receive the tax bills of any person in possession thereof, and deliver them to the new collector.

See § 36; c. 5, § 17; 62 Me. 461; 75 Me. 248; 82 Me. 45; 87 Me. 222.

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**Sec. 39. Warrant for completion of collection of taxes.** R. S. c. 11, § 39. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of sections thirty-six and thirty-eight shall be in substance as follows:

ss. A. B., constable or collector of the town of \_\_\_\_\_ within the county of \_\_\_\_\_ :

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, amounting in the aggregate to \_\_\_\_\_ dollars and \_\_\_\_\_ cents, it being the unpaid portion of the taxes assessed in the town of \_\_\_\_\_ for the year \_\_\_\_\_, for state, county and town purposes, and to pay the same to \_\_\_\_\_ treasurer of said town of \_\_\_\_\_, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the \_\_\_\_\_ day of \_\_\_\_\_ next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section eight of chapter fourteen of the revised statutes, you will in all matters proceed as prescribed in section eight of chapter fourteen of the revised statutes as fully as if the same were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this day of \_\_\_\_\_ in the year of our Lord nineteen hundred and \_\_\_\_\_

Assessors.

**Sec. 40. Sums by him overpaid, to be restored.** R. S. c. 11, § 40. When it appears that such insane or disqualified constable or collector had paid to the treasurer a larger sum than he had collected from the persons in his list, the assessors in their warrant to such new constable or collector shall direct him to pay such sum to the guardian of such insane, or to such disqualified constable or collector.

**Sec. 41. Treasurer of state may issue his warrant against a delinquent collector; renewal of unsatisfied warrants.** R. S. c. 11, § 41. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue a warrant of distress signed by him against any constable or collector of such town to whom the town's proportion of a state tax has been committed for collection, and who is negligent in paying to the town treasurer the money required within the time limited by law; such warrant shall be directed to the sheriff of the county in which the delinquent officer lives, or to his deputy, returnable in three months from its date, and shall require such sheriff or deputy to cause the sum due, with interest from the day fixed for payment, together with fifty cents for the warrant, and his own legal fees, to be levied by distress and sale of such delinquent officer's real or personal estate, returning any overplus that there may be; and for want of such real or personal estate, to commit him to jail until he pays said sums; and the sheriff shall obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

19 Me. 374; 69 Me. 458; 74 Me. 410; \*82 Me. 45.

**Sec. 42. County treasurer may issue his warrant against a delinquent collector.** R. S. c. 11, § 42. When forty days after the time fixed for collecting a county tax has expired, and it is unpaid, the county treasurer shall, at the request of the municipal officers of any town in his county, issue his warrant of

distress against any constable or collector of such town to whom the town's proportion of a county tax has been committed for collection and who has not paid to the town treasurer the money required within the time limited by law, returnable in three months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with six per cent interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

**Sec. 43. Town to pay, when its collector fails.** R. S. c. 11, § 43. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within three months satisfy it, his town shall, within three months more, pay to the state the sums due from him.

69 Me. 458.

**Sec. 44. Assessors to make a new assessment; otherwise warrant to issue against them; if not paid within three months, warrant to be issued against inhabitants.** R. S. c. 11, § 44. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and commit it to another constable or collector for collection; and if they neglect, the treasurer of state shall issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer. If after such second assessment, the tax is not paid to the treasurer within three months from the date of its commitment, the treasurer may issue his warrant to the sheriff of the county requiring him to levy it on real and personal property of any inhabitants of the town, as hereinbefore provided.

69 Me. 458.

**Sec. 45. Collector responsible to inhabitants.** R. S. c. 11, § 45. Such deficient collector or constable shall at all times be answerable to such inhabitants for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

57 Me. 62; 69 Me. 457.

**Sec. 46. When collector dies, administrator to settle; failing to do so, chargeable with amount.** R. S. c. 11, § 46. If a collector or constable of a town dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within two months after his acceptance of the trust, shall settle with such assessors for what was received by the deceased in his life time; with the amount so received, such executor or administrator is chargeable as the deceased would be if living; and if he fails so to settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

**Sec. 47. Treasurer to issue his warrant against delinquent collectors; form of warrant.** R. S. c. 11, § 47. If the constable or collector of any town, to whom taxes have been committed for collection, neglects to collect and pay them to the treasurer named in the warrant of the assessors by the time therein stated, such treasurer shall issue his warrant, returnable in ninety days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

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

Greeting.

Whereas C. D., of \_\_\_\_\_ aforesaid, (addition) on the \_\_\_\_\_ day of \_\_\_\_\_, 19—, being a \_\_\_\_\_ of taxes granted and agreed on by the \_\_\_\_\_ aforesaid,

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had a list of assessments duly made by the assessors of the ——— aforesaid, amounting to the sum of \$——.—, committed to him with a warrant under their hands, directing and empowering him to collect the several sums in said assessment mentioned, and pay the same to the treasurer of the ——— aforesaid by the ——— day of ———, 19—, but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid, and pay them to the treasurer of the ——— aforesaid; and there still remains due thereof the sum of \$——.—, and the said C. D. still neglects to pay it: You are hereby, in the name of the state, required forthwith to levy the aforesaid sum of \$——.—, by distress and sale of the estate, real or personal, of said C. D., and pay the same to the treasurer of said ———, returning the overplus, if any, to said C. D. And for want of such estate, to take the body of said C. D., and him commit to the jail in the county aforesaid, there to remain until he has paid the said sum of \$——.—, with forty cents for this warrant, together with your fees, or he is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said ———, within ninety days from this time, with your doings therein.

Given under my hand, this ——— day of ———, in the year nineteen hundred and ———.

———, Treasurer of ———.

17 Me. 447; 19 Me. 374; 33 Me. 483; 64 Me. 190; 73 Me. 181; 74 Me. 411; 82 Me.

45.

**Sec. 48. Sheriff's duty respecting such warrants; treasurer may issue alias warrant.** R. S. c. 11, § 48. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county or town against a constable or collector, or against the inhabitants of a town, and delivered to a sheriff or his deputy, he shall make return of his doings to such treasurer, within a reasonable time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so on, as often as occasion occurs. A reasonable time after the return day shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling-house of the sheriff or his deputy to the place where the warrant is returnable.

**Sec. 49. Warrants to be issued to county attorney, when sheriff is delinquent.** R. S. c. 11, § 49. 1929, c. 313. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to the county attorney of the county, requiring him to distrain therefor upon the delinquent's real or personal estate; and the county attorney shall execute such warrants as a sheriff does on deficient constables and collectors.

**Sec. 50. Property distrained, to be sold as on execution.** R. S. c. 11, § 50. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable, or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

**Sec. 51. Notice of sale of real estate.** R. S. c. 11, § 51. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days' notice of the sale and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

**Sec. 52. Proceedings at sale.** R. S. c. 11, § 52. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant, with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual as if executed by the deficient owner.

**Sec. 53. Warrant not satisfied, collector may be arrested on an alias; has privileges of common debtor.** R. S. c. 11, § 53. If the proceeds of such sale do not satisfy such sum and legal charges, the treasurer who issued the warrant shall issue an alias warrant for the sum remaining due; and the officer executing it shall arrest such deficient officer, and proceed as on an execution for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

**Sec. 54. Assessors may demand copy of assessments of collector, and adjust amount.** R. S. c. 11, § 54. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses, he shall forthwith be committed to jail by the officer who so took him, or by a warrant from a justice of the peace, to remain there until he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

62 Me. 461.

**Sec. 55. Towns may choose another collector.** R. S. c. 11, § 55. The same town may, at any time, proceed to the choice of another collector, to complete the collection of the assessments, who shall be sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as before prescribed.

See §§ 23, 36, 38, 57; 57 Me. 62; 62 Me. 461.

**Sec. 56. When a person claims to have paid tax, proceedings.** R. S. c. 11, § 56. When the tax of any person named in said assessment does not thereby appear to have been paid, but such person declares that it was paid to the former collector, the new collector shall not distrain or commit him without a vote of such town first certified to him by its clerk.

57 Me. 62.

**Sec. 57. Sheriff to collect, when no collector is chosen.** R. S. c. 11, § 57. When a town neglects to choose and the selectmen to appoint any constable or collector to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town, duly chosen, or appointed by the county commissioners, as the case may be.

See §§ 36, 38; c. 5, §§ 14, 17, 185.

**Sec. 58. Plantations, proceedings by and against.** R. S. c. 11, § 58. When plantations neglect to choose constables or collectors, or those chosen and accepting their trust neglect their duty, such plantations shall be proceeded against as in the case of deficient towns; and such deficient constables or collectors are liable to the same penalties, and shall be removed in the same manner, as deficient constables and collectors of towns.

See c. 5, § 147; c. 13, § 98.

**Sec. 59. Proceedings by sheriff.** R. S. c. 11, § 59. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after thirty days therefrom; and any person paying his tax to such sheriff within that time shall pay five per cent over and above his tax for sheriff's fees, and no more; but those who do not pay within that time shall be distrained or arrested by such officer, as by collectors; and the sheriff may require aid for the purpose, and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

**Sec. 60. Proceedings by sheriff.** R. S. c. 11, § 60. When an officer appointed to collect assessments by virtue of a warrant, for want of property, arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer, and certify, under his hand, the sum that he is to pay as his tax and the costs of arresting and committing, and that for want of goods and chattels whereon to make distress, he has arrested him; and such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody, until he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the rights and privileges, mentioned in section fifty-three.

\*71 Me. 406; 77 Me. 24.

**Sec. 61. When discharged from arrest, town liable for state and county taxes.** R. S. c. 11, § 61. When a person, committed for non-payment of taxes due to the state or county, is discharged by virtue of any statute for the relief of poor prisoners confined in jail for taxes, the town whose assessors issued the warrant by which he was committed shall pay the whole tax required of it.

**Sec. 62. Collector liable for tax unless he commits within a year.** R. S. c. 11, § 62. When a person imprisoned for not paying his tax, is discharged, the officer committing him shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect.

61 Me. 557; \*82 Me. 44.

**Sec. 63. Fees for commitment.** R. S. c. 11, § 63. For commitments for non-payment of taxes, the officer shall have the same fees as for levying executions, but his travel shall be computed only from his dwelling-house to the place of commitment.

**Sec. 64. Municipal officers may direct suit for taxes.** R. S. c. 11, § 64. 1921, c. 90. In addition to other provisions for the collection of taxes legally assessed, the mayor and treasurer of any city, the selectmen of any town, and the assessors of any plantation to which a tax is due may in writing direct an action of debt to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof, that payment of said tax had been duly demanded before suit.

Execution issued on a judgment recovered for the collection of a poll-tax shall run against the body of the judgment debtor.

See §§ 27, 28, 32, 95; 66 Me. 198; \*67 Me. 261; 70 Me. 304; 71 Me. 404; 74 Me. 283-4; 76 Me. 550; 78 Me. 278; \*79 Me. 183; 82 Me. 157; 83 Me. 229; \*84 Me. 505; \*86 Me. 318, 364; 87 Me. 361; 89 Me. 154, 578, 582; 90 Me. 182; 98 Me. 491; 104 Me. 446; \*109 Me. 478; \*111 Me. 322; 122 Me. 86.

## Special Provisions.

**Sec. 65. Abatement for voluntary payment of taxes, not exceeding ten per cent; notice to be posted.** R. S. c. 11, § 65. At any meeting, when it votes to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods, and the times within which they are so entitled; and a notification of such votes, and the time when such taxes must be paid to obtain the abatement, shall be posted by the treasurer in one or more public places in his town, within seven days after such commitment; and all who so pay their taxes are entitled to such abatement; but no person shall receive an abatement of more than ten per cent of his tax; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

**Sec. 66. Collector or treasurer who is collector, may issue warrant to sheriff to collect taxes.** R. S. c. 11, § 66. The collector of taxes of any town or the treasurer of any town who is also a collector, may issue his warrant to the sheriff of any county, or his deputy or to a constable of his town, directing him to distrain the person or property of any person not paying his taxes within three months after the date of the original commitment which warrant shall be of the same tenor as that prescribed to be issued by municipal officers or assessors to collectors with the appropriate charges returnable to the collector or treasurer issuing the same in thirty, sixty, or ninety days.

\*96 Me. 269; 113 Me. 446.

**Sec. 67. May distrain before tax is due, to prevent loss.** R. S. c. 11, § 67. When such collector or treasurer thinks that there is danger of losing by delay a tax assessed on any individual, he may distrain his person or property before the expiration of the time named in the preceding section.

See §§ 21, 22; 113 Me. 446.

**Sec. 68. Ten days' notice before distraining.** R. S. c. 11, § 68. Before such officer serves any such warrant, he shall deliver to the delinquent, or leave at his last and usual place of abode, a summons from said collector or treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for the officer for leaving the same; and if not so paid, the officer shall serve such warrant the same as collectors of taxes may do, and shall receive the same fees as for levying executions in personal actions.

96 Me. 270; 113 Me. 446.

**Sec. 69. Affidavit of person posting notices of land sales, evidence.** R. S. c. 11, § 69. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable, or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice; if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

**Sec. 70. Owners of estate taken for default of others may recover its value; determination of value.** R. S. c. 11, § 70. When the estate of an inhabitant of a town, who is not an assessor thereof, is levied upon and taken as mentioned in sections eighty-five, ninety-three, ninety-four, or ninety-five of chapter thirteen, or in sections five, seven or forty-four of this chapter, he may maintain an action against such town, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

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**Sec. 71. Warrants returnable in three months, and may be renewed.** R. S. c. 11, § 71. All warrants lawfully issued by a state or county treasurer shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as if it were the original.

53 Me. 284.

**Sale of Land for Taxes in Incorporated Places.**

**Sec. 72. Sale of real estate for taxes; notices, how given; copy of notice to be lodged with clerk and recorded; certain irregularities will not vitiate sale; collector liable for certain irregularities; in case of absence or disability of collector, constable may conduct sale.** R. S. c. 11, § 72. 1923, c. 93. If any tax assessed on real estate, or on equitable interests assessed under section three of chapter thirteen, remains unpaid on the first Monday in February next after said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at nine o'clock in the forenoon of said first Monday in February, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. And in case of the absence or disability of the collector, the sale shall be made by some constable of the town who shall have the same powers as the collector in carrying out the provisions of this chapter. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, at least six weeks and not more than seven weeks, before such first Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render its identification certain and plain. And in the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, three weeks successively; such publication to begin at least six weeks before said first Monday in February; if no newspaper is published in said county, said notices shall be published in like manner, in the state paper; he shall, in the advertisements so published, state the name of the town, and if within three years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, interest and charges are not paid on or before such first Monday in February, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said first Monday in February, at nine o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation may



be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality, or omission in giving the notices required by this section, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality, or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.

See § 28; 1 Me. 307; 12 Me. 378; \*26 Me. 231; 30 Me. 229, 326; 32 Me. 69; 35 Me. 554; \*58 Me. 532, 533; 63 Me. 381; 70 Me. 279; 73 Me. 382; 74 Me. 284; \*84 Me. 190, 377; \*89 Me. 337; 95 Me. 124; \*106 Me. 175; 110 Me. 365.

**Sec. 73. Notice for posting, form of.** R. S. c. 11, § 73. The notice for posting, or the advertisement, as the case may be, of the collector shall be in substance as follows:

Unpaid taxes on lands situated in the town of \_\_\_\_\_, in the county of \_\_\_\_\_, for the year \_\_\_\_\_ (N. B.) The name of the town was formerly \_\_\_\_\_, (to be stated in the case of change of name, as mentioned in the preceding section.) The following list of taxes on real estate of resident (or non-resident, as the case may be) owners in the town of \_\_\_\_\_, for the year \_\_\_\_\_, committed to me for collection for said town, on the \_\_\_\_\_ day of \_\_\_\_\_, remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at \_\_\_\_\_, in said town, on the first Monday of February, 19 \_\_\_\_\_, at nine o'clock A. M. (N. B. Here follows the list, a short description of each parcel taken from the inventory to be inserted in an additional column.)

C. D. Collector of taxes of the town of \_\_\_\_\_.

**Sec. 74. Owners or occupants to have written notice of time and place of sale.** R. S. c. 11, § 74. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or by registered mail with receipt demanded, or leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale, and the amount of taxes due. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed one dollar, in addition to the sum paid the printer, if any.

\*73 Me. 382; 84 Me. 190; \*106 Me. 176; 113 Me. 446.

**Sec. 75. Proceedings at sale; adjournment of sale; apportionment of costs.** R. S. c. 11, § 75. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, with three dollars for advertising and selling it, the sum paid to the printer, twenty-five cents for each copy required to be lodged with the town clerk, twenty-five cents for the return required to be made to the town clerk, fifty cents for the town clerk for recording the same, and sixty-seven cents for the deed thereof and certificate of acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who

will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot, or parcel of land is so advertised and sold, said charge of three dollars, the twenty-five cents for each copy lodged with the town clerk, the twenty-five cents for the return made to the town clerk, and the fifty cents for the town clerk for recording the same shall be divided equally among the several rights, lots, or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots, or parcels so advertised and sold; and the collector shall receive in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The collector may, if necessary to complete the sales, adjourn the auction from day to day.

19 Me. 100, 369; \*25 Me. 362; 27 Me. 356; 30 Me. 325; 32 Me. 69, 309; \*34 Me. 268; 36 Me. 178, 435; 40 Me. 161; 43 Me. 311; 48 Me. 377; 58 Me. 533; \*61 Me. 209; 68 Me. 395; 71 Me. 236; 74 Me. 222; 84 Me. 190; \*97 Me. 447.

Sec. 76. Mortgagees of lands sold for taxes to be notified of sale by the purchaser; if not notified, has right of redemption for three months after receiving actual notice; lands assessed to former owners or to owners unknown to have right of redemption for three months after receiving actual notice of sale. R. S. c. 11, § 76. 1921, c. 182, § 1. 1925, c. 99. When real estate is so sold for taxes, the collector shall, within thirty days after the day of sale, lodge with the treasurer of his town a certificate under oath, designating the quantity of land sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of two years from the day of sale, and the treasurer shall after the expiration of two years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of ten per cent per annum from the date of sale to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment, and all sums paid for internal revenue stamps affixed to such deed.

If there is an undischarged mortgage or mortgages duly recorded on the estate so sold for taxes, the purchaser at such sale shall notify the holder of record of each of such mortgages within sixty days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage or mortgages at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given and the real estate is sold for taxes and the deed delivered, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the land so sold at any time within three months after receiving actual notice of such sale, by the payment or tender of the amounts, interest, and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April first of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of his real estate for taxes within

said two years, he may, at any time, within three months after he has had actual notice redeem the land so sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest, and costs as above specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the treasurer shall give the owner, mortgagee, or party to whom the land is assessed or other person legally taxable therefor a certificate thereof, cancel the deed, and pay to the grantee on demand the amount so received from him. If the amounts, interest, and costs above specified are not paid to the treasurer within the time as above specified, he shall deliver to the grantee his deed upon the payment of the fees aforesaid for the deed and acknowledgment and thirty cents more for receiving and paying out the proceeds of the sale, but all tax deeds of land upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as above provided. For the fidelity of the treasurer in discharging his duties herein required, the town is responsible, and has a remedy on his bond in case of default.

84 Me. 190; 96 Me. 500.

**Sec. 77. Stamps affixed to deed, deemed a part of costs.** R. S. c. 11, § 77. All sums paid by any collector of taxes, or treasurer, for internal revenue stamps to be affixed to any deed of real estate, or interest therein, sold for non-payment of a tax, shall be deemed a part of the costs and charges for making such sale.

**Sec. 78. All taxes paid by purchaser at sale refunded on redemption.** R. S. c. 11, § 78. 1921, c. 182, § 2. The person interested in the estate, by the purchase at the sale, may pay any tax assessed thereon, before or after that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

**Sec. 79. Collector to make return of sale to town clerk, who is to record.** R. S. c. 11, § 79. The collector making any sale of real estate for non-payment of taxes, shall, within thirty days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town, who shall record it in the town records; and said return, or if lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested. The collector's return to the town clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of \_\_\_\_\_ for the year \_\_\_\_\_, to be advertised according to law by advertising in the \_\_\_\_\_ three weeks successively, the first publication being on the \_\_\_\_\_ day of \_\_\_\_\_, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of \_\_\_\_\_ for the year \_\_\_\_\_, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said town. I also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof, if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address

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of each non-resident owner of said lands, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19 , at nine o'clock, A. M., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the town treasurer's office, to be disposed of as the law requires.

## SCHEDULE NO. 1.

## NON-RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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## SCHEDULE NO. 2.

## RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this                      day  
of                      , 19 .

C. D. Collector of taxes of the town of .

84 Me. 190; 95 Me. 124, 126.

**Sec. 80.** Proprietors may redeem within two years; money to be received by treasurer, as property of purchaser. R. S. c. 11, § 80. 1921, c. 182, § 3. Any person to whom the right by law belongs, may, at any time within two years from the day of sale, redeem any real estate or interest of proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds and stamps, with interest on the whole at the rate of ten per cent a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

84 Me. 190.

**Sec. 81.** Deed to be delivered to purchaser, if not redeemed; penalty, if treasurer refuses to deliver deed. R. S. c. 11, § 81. If no person having legal authority so to do redeems the same within the time aforesaid by paying the full amount required by this chapter, said treasurer shall deliver to the purchaser the deeds so lodged with him by the collector; and if he wilfully refuses to deliver such deed to said purchaser, on demand, after said two years and forfeiture

of the land as aforesaid, he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in an action of debt, with costs and interest as in other cases; the sureties of said treasurer shall make good the payment here required in default of payment by the principal; and on the failure of both, the town is liable.

**Sec. 82. When non-resident may commence suit.** R. S. c. 11, § 82. Any non-resident owner of real estate sold under section seventy-five, having paid the taxes, costs, charges, and interest as aforesaid, may, at any time within one year after making such payment commence a suit against the town to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than twenty dollars.

See § 32; c. 13, § 69; 58 Me. 391, 395; 68 Me. 357.

**Sec. 83. Treasurer's receipt is evidence of redemption.** R. S. c. 11, § 83. The treasurer's receipt or certificate of payment of a sufficient sum to redeem any lands taxed as aforesaid shall be legal evidence of such payment and redemption.

#### Additional Provisions.

**Sec. 84. Estate may be bid off for town.** R. S. c. 11, § 84. The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate, in which their town is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

\*61 Me. 551; 95 Me. 166.

**Sec. 85. Purchaser to pay for land within twenty days after sale, or sale void.** R. S. c. 11, § 85. If the purchaser of land sold for taxes under section seventy-five fails to pay the collector within twenty days after the sale the amount bid by him, the sale shall be void, and the city or town in which such sale was made shall be deemed to be the purchaser of the land so sold, the same as if purchased by some one in behalf of the city or town under the preceding section. If a city or town becomes a purchaser under this section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the land included in said deed, and that the purchaser failed to pay the amount bid within twenty days after the sale; and the said deed shall confer upon said city or town the same rights and duties as if it had been the purchaser under section eighty-four.

**Sec. 86. Owner may redeem; amount received to be paid to person entitled.** R. S. c. 11, § 86. In all cases where real estate has been sold for state, county, or town taxes, the owner may, within the time allowed by law, pay the sums necessary to redeem the same, into the treasury of the state, county, or town to which the tax is to be paid, and such payment seasonably made shall redeem the estate. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

**Sec. 87. In actions to test validity of sale of real estate for taxes, collector's or treasurer's deed, prima facie evidence; further proceedings.** R. S. c. 11, § 87. In the trial of any action at law or in equity, involving the validity of any sale of real estate for non-payment of taxes, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale

was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in selling such real estate; and in all such actions involving the validity of sales made after the twenty-sixth day of April, eighteen hundred and ninety-five, the collector's return to the town clerk, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section seventy-nine, shall be prima facie evidence of all facts therein set forth.

27 Me. 293; \*33 Me. 82; 51 Me. 600; \*57 Me. 517; \*58 Me. 392, 396; 59 Me. 346; 61 Me. 208, 433; 63 Me. 311, 381; 64 Me. 452; 68 Me. 357, 395; 69 Me. 520, 521; 70 Me. 278; 71 Me. 237; \*72 Me. 504; 73 Me. 383, 407; 74 Me. 25, 51; 84 Me. 379; 85 Me. 321; 89 Me. 337; 90 Me. 104.

#### Collection of Taxes on Organized Plantations Taxed as Wild Lands.

**Sec. 88. Warrants for state and county taxes sent to assessors.** R. S. c. 11, § 88. Warrants for state taxes on organized plantations taxed by the state as wild lands shall be sent by the treasurer of state to the assessors of each plantation in which such lands are situated in the month of April of each year. In the month of April of each year the county commissioners of each county shall issue to the assessors of each organized plantation taxed by the state as wild land their warrant for the amount of county taxes apportioned to said plantation.

**Sec. 89. Plantation assessors to assess state and county tax with assessment for plantation purposes.** R. S. c. 11, § 89. The assessors of such plantation shall add the amounts of said state and county taxes certified to them by the treasurer of state and the county commissioners to their assessment for plantation purposes, and assess the same on the real and personal property in such plantation to the owner or person in possession in accordance with their valuation thereof, including such overlay, not exceeding five per cent thereof, as a fractional division renders convenient.

**Sec. 90. Commitment.** R. S. c. 11, § 90. In July of each year said assessors shall commit the same with a warrant in the usual form to a collector of taxes, to be elected by said plantation at its annual meeting, or in default thereof to be appointed by said assessors, directing him to collect and transmit the said state taxes to the treasurer of state by November first next after the date of commitment, and also directing him to collect and transmit the said county taxes to the county treasurer by November first next after the date of commitment.

\*109 Me. 476.

**Sec. 91. Collector to give bond.** R. S. c. 11, § 91. Said collector shall give bond to the plantation in such sum and with such sureties as the assessors thereof require, and said assessors shall agree with him as to his compensation, which shall be paid by the plantation.

**Sec. 92. Collector to settle by November 10.** R. S. c. 11, § 92. Said collector shall settle with the assessors by the tenth day of November of each year, and return to them his collection list, showing the amounts received or unpaid on each tax in his list. On all such taxes then unpaid, interest shall be added from the first day of November preceding at twenty per cent until paid. The clerk of the plantation shall record in a book kept for that purpose such returned collector's list with the collector's return thereon showing the amounts received or unpaid on each tax in the list, which record shall be evidence of the facts therein stated.

**Sec. 93. Lien on real estate, how enforced.** R. S. c. 11, § 93. The lien on real estate created by section three of chapter thirteen for the payment of taxes assessed under the five preceding sections may be enforced at any time within one year from the time when said collection lists are returned to said assessors, in the following manner: the assessors may order the collector to bring an action of debt in the name of the plantation, in the superior court in the county where the land lies, to collect such unpaid taxes with interest, against the person to whom the property is assessed, and the proceedings in such actions shall be the same as provided in section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

**Sec. 94.** Ch. 13, §§ 33, 34, 35, 83, 85 applicable; Ch. 13, § 57 also applicable. R. S. c. 11, § 94. Proceedings under the six preceding sections for the assessment and collection of taxes on organized plantations taxed by the state as wild lands shall be in accordance with sections thirty-three, thirty-four, thirty-five, eighty-three and eighty-five of chapter thirteen, so far as said sections are applicable; section fifty-seven of chapter thirteen shall apply to such plantations.

#### **Actions by Treasurer of State.**

**Sec. 95. Treasurer of state may bring action to recover taxes.** R. S. c. 11, § 95. The treasurer of state may bring an action of debt in his own name to enforce the lien on real estate created by section three of chapter thirteen, to secure the payment of state and county taxes assessed under sections thirty-seven and thirty-nine of chapter thirteen upon lands not liable to be assessed in any town for which warrants are not issued under section eighty-eight of this chapter. Such action shall be begun after the expiration of eight months and within one year after the last publication of the advertisement named in section forty of chapter thirteen. The proceedings shall be in accordance with section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

See §§ 27, 28, 64.

**Sec. 96. Taxes on lands in unorganized townships, collected by treasurer of state in action of debt.** R. S. c. 11, § 96. In addition to the methods of collecting state, county, and forestry district taxes provided by law, owners of lands in unorganized townships shall be liable to pay such taxes to the treasurer of state upon demand. If such taxes shall not be paid within thirty days after such demand, the treasurer of state may collect the same, with interest as provided by law, by an action of debt in the name of the state. Such action shall be brought in the superior court in the county where such unorganized townships are located, and the attorney-general may begin and prosecute such actions when thereto requested by the treasurer of state. The demand herein provided for shall be sufficient if made by a writing mailed to such land owner or his agent at his usual post-office address. In case such owner resides without the state and has no agent within the state known to the treasurer of state, such demand shall be sufficient if made upon the forest commissioner. Such action shall be brought not less than thirty days after the giving or mailing of the demand herein provided for. The beginning of such action, obtaining execution and collecting the same shall be deemed a waiver of the forfeiture provided by section forty-one of chapter thirteen.

**Sec. 97. Inventory of personal property in unorganized township to be returned to state assessors.** 1917, c. 253, § 1. Each owner or person in charge or

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control of personal property such as would not be exempt from taxation if it were located in a city or town of this state, and not otherwise subject to taxation under existing laws of the state of Maine, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the board of state assessors a complete list of such property upon blanks furnished by said board; and such property shall be assessed by said board for a just proportion of all state and county taxes; but none of the property described in this section shall be included in the state valuation as made for unorganized towns.

Sec. 98. Proceedings by board when inventory is not made. 1917, c. 253, § 2. Should any owner or person having in his charge or control personal property taxable by said board, as provided in section ninety-seven, neglect or refuse to comply with the requirements of sections ninety-seven to one hundred, the board of state assessors may secure the necessary information by such methods as they deem advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the state treasurer with the tax.

Sec. 99. Tax to be paid to state treasurer on or before October 1st, to be turned over to counties; proceedings when taxpayer is delinquent. 1917, c. 253, § 3. 1919, c. 125. Taxes levied under the provisions of section ninety-seven shall be paid to the treasurer of state on or before October first of each year, and the treasurer of state shall at once credit the county treasurer with the amount of county tax so received, and this amount, plus interest after October first, shall be paid by the treasurer of state to the several county treasurers within thirty days from receipt thereof, and the governor and council are hereby authorized to draw their warrants for the same as above provided. A lien is created on all personal property for such taxes and expenses incurred in accordance with the provisions of section ninety-eight, and such property may be sold for the payment of such taxes and expenses at any time after October first. When the time for the payment of the tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy by distress and sale upon the personal property of said property owner, and the sheriff or his deputy shall execute such warrants, but any balance remaining after deducting taxes and necessary additions made in accordance with the provisions of sections ninety-seven to one hundred shall be returned to the owner or person in possession of such property.

Sec. 100. Tax-lists to be certified. 1917, c. 253, § 4. All lists of property returned to the board of state assessors shall be certified before a justice of the peace, or in such manner as may be determined from time to time by the board of state assessors.