

MAINE STATE LEGISLATURE

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REVISED STATUTES
OF THE
STATE OF MAINE

1954

1959 CUMULATIVE SUPPLEMENT

ANNOTATED

IN FIVE VOLUMES

VOLUME 3

**Place in Pocket of Corresponding
Volume of Main Set**

THE MICHIE COMPANY
CHARLOTTESVILLE, VIRGINIA
1959

Chapter 91.

General Provisions Relating to Towns.

Secs. 1-177. Repealed by Public Laws 1957, c. 405, § 2.

Cross reference.—For present law relating to municipalities, see c. 90-A.

Chapter 91-A.

Property Tax Laws.

- Sections 1- 26. General Provisions Respecting Taxation.
 Sections 27- 47. Assessors and Assessment.
 Sections 48- 55. Abatement.
 Sections 56- 74. Tax Collector's Duties and Liabilities.
 Sections 75- 86. Delinquent Tax Collectors.
 Sections 87- 97. Collection of Taxes by Enforcement of Lien on Real Estate.
 Sections 98-106. Collection of Taxes by Distrainment or Arrest.
 Sections 107-108. Collection of Taxes by Action of Debt.
 Sections 109-122. Collection of Taxes by Sale of Real Estate.
 Sections 123-132. Excise Tax on Aircraft, House Trailers and Motor Vehicles.

General Provisions Respecting Taxation.

Sec. 1. Definitions. — The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

- I.** The term "municipality" shall include cities, towns and plantations.
- II.** The term "place" shall include municipalities, townships and any other unorganized area.
- III.** The term "municipal officers" shall mean the mayor and aldermen of cities, the selectmen of towns and the assessors of plantations.
- IV.** The term "tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.
- V.** The term "mortgagee" shall be construed to include the heirs and assigns of the mortgagee.
- VI.** The terms "reside" or "resident" shall have reference to place of domicile.
- VII.** The term "estates" shall be construed to mean both real estate and personal property.
- VIII.** The term "property" shall be construed to mean both real estate and personal property.
- IX.** The term "person" may include a body corporate or an association.
- X.** The term "registered mail" shall be construed to include certified mail. (1955, c. 399, § 1. 1957, c. 271.)

Effect of amendment. — The 1957 amendment added subsection X.

Sec. 2. Poll tax.—A poll tax of \$3 shall be assessed upon every male resident of the state above the age of 21 years whether a citizen of the United States or an alien, in the place where he resides on the 1st day of each April, unless he is exempted therefrom by the provisions of this chapter. No person shall be considered a resident of a place merely on account of being present there as a student in an educational institution. (1955, c. 399, § 1.)