

# MAINE STATE LEGISLATURE

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REVISED STATUTES  
OF THE  
STATE OF MAINE  
1954

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1961 CUMULATIVE SUPPLEMENT

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ANNOTATED

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IN FIVE VOLUMES

VOLUME 3

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**Discard Previous Pocket Part Supplement**

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THE MICHIE COMPANY  
CHARLOTTESVILLE, VIRGINIA  
1961

ings of which shall inure to the benefit of any private shareholder or individual, which provides an educational program for which it awards a baccalaureate or more advanced degree, or provides for not less than a 2-year program which is acceptable for full credit towards such a degree, and is accredited by a national accrediting agency or association or, if not so accredited, an educational institution whose credits are accepted, on transfer, by not less than 3 such accredited educational institutions for credit on the same basis as if transferred from an educational institution so accredited.

**III. Municipality.** "Municipality" shall mean any municipality which pursuant to chapter 90-B is authorized, directly or through its urban renewal authority, to undertake and carry out redevelopment or renewal projects.

**IV. Private redevelopment corporation.** "Private redevelopment corporation" shall mean any corporation which is wholly owned or controlled by one or more educational institutions of higher learning or a corporation which operates in behalf of an educational institution on a nonprofit basis.

**V. Project area.** "Project area" shall mean a slum area or a blighted, deteriorated or deteriorating area. (1961, c. 203.)

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**Secs. 1-177.** Repealed by Public Laws 1957, c. 405, § 2.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

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## 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 Distraint 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.