

# MAINE STATE LEGISLATURE

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## CHAPTER 405

## FISCAL MATTERS

Sec.

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**§ 4101. Raising of money**

The owners of an unincorporated township or tract may call meetings to raise money for making and repairing highways lawfully laid out, and to choose officers to assess and collect it.

R.S.1954, c. 54, § 33.

**§ 4102. Assessment for opening roads; part county expense; appeal; agent to supervise**

When a road is laid over lands under section 4001, 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. Such assessment shall create a lien thereon for the payment thereof. 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 within 30 days. The presiding justice 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 2 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. 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, 3 weeks successively, the last publication to be within 3 months from the date of the assessment.

R.S.1954, c. 89, § 63; 1959, c. 317, § 43.

**§ 4103. Owners may discharge assessments by building roads**

If the owners make and open such road to the acceptance of the county 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 provided and the agents shall proceed immediately to make and open the road.

R.S.1954, c. 89, § 64.

**§ 4104. Owner's failure to pay assessments; remedy**

If any owner fails to pay the sum so assessed on his land for the expenses of making and opening such new roads within 2 months from the time fixed therefor as provided in section 4103, 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, 3 weeks successively, the last publication to be at least 30 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 6% a year from the time prescribed for the payment of said tax. The treasurer shall sell so much of said land as is necessary to pay the unpaid tax, costs and interest and give a deed thereof to the purchaser, if any. If no one becomes a purchaser at such sale, it shall be forfeited to the county. Such owner or part owner or tenant in common may redeem his interest therein at any time within 2 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 6% 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 nonpayment of the taxes assessed thereon, direct the treasurer of such county to commence a civil action in the name of the inhabitants of said county against the party liable to pay such taxes. No such defendant shall be liable for any costs 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 action was commenced.

R.S.1954, c. 89, § 66; 1961, c. 317, § 219.

**§ 4105. Prima facie proof of title by purchase at assessment sale**

In any trial involving the validity of any sale or forfeiture of such lands, as provided in section 4104, 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.

R.S.1954, c. 89, § 67; 1961, c. 317, § 220.

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