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State of Maine Laws Relating to Property Taxation (1961)

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TOWN PROPERTY
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STATE OF MAINE

**Laws Relating
to
Property Taxation**

BUREAU OF TAXATION

1961

STATE OF MAINE

**Laws Relating
to
Property Taxation**

Constitutional Provisions and extracts from Chapters 16, 22, 24, 36, 41,
59, 89, 90-A, 91-A, 96, 97 and 102 of the Revised Statutes of 1954
including the Amendments up to and including 1961

Effective September 16, 1961

Issued by
BUREAU OF TAXATION

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All sections of laws listed below are revised to include Amendments through 1961

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**PROVISIONS IN THE CONSTITUTION
OF THE STATE OF MAINE
RELATING TO TAXATION**

ARTICLE I

Sec. 22. No tax or duty shall be imposed without the consent of the people or of their representatives in the legislature.

ARTICLE IX

Sec. 7. While the public expenses shall be assessed on polls and estates, a general valuation shall be taken at least once in ten years.

Sec. 8. All taxes upon real and personal estate, assessed by authority of this state, shall be apportioned and assessed equally, according to the just value thereof; but the legislature shall have power to levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property.

Sec. 9. The legislature shall never, in any manner, suspend or surrender the power of taxation.

Chapter 16 (Continued)

Note: Section 4 of Chapter 15-A (1957, c. 340, § 1) provides in part that in the absence of the State Tax Assessor from his official duties, or in the event of a vacancy in the position, the Commissioner of Finance and Administration, or his authorized agent, shall have the powers and perform the duties prescribed for the State Tax Assessor.

Sec. 57. State tax assessor to examine method of taxation in other states and incorporate result in report.—The state tax assessor shall investigate and examine into the system and method of taxation of other states, and also make careful and constant inquiry into the practical operation and effect of the laws of this state, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this state are defective, inefficient, inoperative or inequitable. He shall biennially incorporate the result of his investigation and inquiry in his report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax laws of this state as may seem advisable or necessary to secure a more just and equitable system of taxation.

Sec. 58. Expenses of convention of town assessors defrayed by bureau of taxation.—The state tax assessor, during any fiscal year, may apply a sum not to exceed \$200 to be taken from the department appropriation of the property division, to assist the Maine Municipal Association in defraying the expenses incident to the holding of conventions and meetings of town assessors.

Sec. 59. Annual report to governor and council.—The state tax assessor shall annually, before the 1st day of January, make a report to the governor and council of the proceedings of the bureau of taxation, and shall include therein tabular summaries derived from returns from local assessors, with summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest, and for the years in which the board of equalization shall have equalized the valuation of the state, the report shall include tabular statements of the state valuation by towns.

Sec. 60. Property assessment districts.—The state tax assessor may establish property assessment districts not to exceed 6 in number. He may combine two or more counties in order to form such a district, but no county shall be divided between 2 districts. He may rearrange such assessment districts from time to time at his discretion.

Sec. 61. Supervisors and assistants.—The state tax assessor may appoint a supervisor for each of such property assessment districts, and such other assistants as he may deem necessary for the proper discharge of the duties imposed upon him by the provisions of sections 60 to 63, inclusive. When appointed, such supervisors and assistants shall be subject to the provisions of the personnel law. He shall control and direct

Chapter 16 (Continued)

sociate members shall be of the minority party. The associate members shall be persons known to possess knowledge of and training in the valuation of property, and shall devote to the duties of their office such time as may be required of them by the chairman. Each associate member shall be paid a per diem, to be fixed by the governor and council, when attending meetings called by the chairman, and shall also receive his actual expenses incurred in the performance of his official duties. The director of the property tax division in the bureau of taxation shall serve as secretary of the board, and he shall maintain all the records and papers of the board, and be in charge of all its clerical work and correspondence.

Sec. 66. Duties. 1961, c. 376.—The board of equalization shall have the duty of equalizing the state and county taxes among the several towns and unorganized territory. It shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value.

Notice of the proposed valuations of municipalities within each county shall be sent by certified mail to the chairman of the board of assessors of each municipality within the county on or before the first day of November preceding the regular sessions of the Legislature.

State Valuation. Abatements. State Tax.

Sec. 67. State valuation filed with secretary of state biennially; appeal; procedure. 1959, c. 317, §§ 2 & 3.—A statement of the amount of the assessed valuation for each town, township and lot or parcel of land in any unorganized township and lot or parcel of land not included in any township, after adjustment as provided by section 66, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the 1st day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes until the next biennial assessment and equalization. If any owner or owners of an unorganized township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any unorganized township, in either case with or without improvements, or right to cut timber and grass from public reserved lots in any township, who has filed the list and answered any and all interrogatories addressed to him under the provisions of section 71, shall deem himself or themselves aggrieved by the assessed valuation certified and deposited as above provided, he or they may appeal therefrom to the superior court for the county within which said lands or interests therein are located. Such appeal shall be entered not less than 30 days after such statement of assessed valuation shall have been so deposited, and notice thereon shall be ordered by said court. Said appeal shall be tried, heard

Chapter 16 (Continued)

assessment and taxation and to confer with and give necessary advice and instruction to local assessors as to their duties under the laws of the state, and to secure information to enable him to perform his duties as herein provided. The state tax assessor shall give such public notice of said meetings as he deems proper, and shall give to each board of town assessors in the county in which meetings are to be held a notice by mail of the time and place of such meetings. Each board of town assessors, or some member or members of each of them, shall attend said meeting, having with them the then last lists or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the state tax assessor or such agent may put to them. Said meeting shall be under the general direction of the state tax assessor and governed by such rules of order as said state tax assessor shall make. Any town, whose assessors shall fail to attend said meetings without excuse, satisfactory to the state tax assessor, shall be liable to pay the reasonable expenses of the state tax assessor, or of any person appointed by him, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Such expenses shall be reported to the legislature by the state tax assessor and shall be added to the amount of the next state tax levied against such town, or may be recovered in a civil action against such town in the name of the treasurer of state.

Sec. 68-A. Compensation of assessors, collectors and treasurers. 1957, c. 165.—Municipalities shall pay to said assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this chapter. Municipalities shall also pay to collectors, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the state tax assessor.

Sec. 69. If assessors fail to furnish information, board of equalization may report such valuation as it may deem just.—If the assessors of any town or some one of them fail to appear before the state tax assessor or his agent as hereinbefore provided in this chapter, or to transmit to him the lists hereinbefore named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said lists, the state tax assessor shall so report to the board of equalization and it may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the towns so in default, as it shall deem just and equitable.

Sec. 70. Assessors of towns to annually make return to state tax assessor.—The assessors of each town shall, on or before the 1st day of August, annually, and at such other times as the state tax assessor may require, make and return on blank lists which shall be seasonably furnished by the said state tax assessor for that purpose, all such information as to the

Chapter 16 (Continued)

to him, diligently investigate all cases of concealment of property from taxation, of under valuation and of failure to assess property liable to taxation. He shall bring to the attention of town assessors all such cases in their respective towns. He shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws governing the assessment or taxation of property, and the attorney general and county attorneys, upon the written request of the state tax assessor, shall institute such legal proceedings as may be necessary to carry out the provisions of this chapter. The state tax assessor shall have power to order the reassessment of any or all real and personal property, or either, in any town where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such town shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed wilful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the local assessors, then the state tax assessor may employ assistance from within or without the town where such reassessment is to be made, and said town shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

Sec. 73. Owners and agents of lands in unorganized territory and of certain lands in towns and plantations to make returns to state tax assessor; on failure, state tax assessor may obtain information and assess expense against lands.—The owners or agents of all lands in unorganized territory and in such towns and plantations as the state tax assessor may designate shall return to the state tax assessor, on blanks furnished upon application to said assessor, the amount in board feet of all logs and other timber cut, or if it has been cut into 4-foot lengths, or otherwise, the number of cords of each kind of wood cut from their land the year preceding July 1st of the year in which said return is made. Should any owner or agent whose duty it is to make such return, neglect or refuse to comply with the requirements of this section, the state tax assessor may secure the information as to the amount of such cut by such methods as he deems expedient or advisable, and the expense of securing such information shall be added to the state tax next assessed against the land of such owner or agent, and collected in the same manner as all taxes are collected on lands in unorganized territory.

See § 71.

Sec. 74. State tax assessor may make abatement of taxes and supplemental assessments.—The state tax assessor may, subject to the approval of the governor and council, within 3 years from the assessment, if justice

Chapter 16 (Continued)

the proper fiscal officer of the political subdivision. This provision shall not apply to supplemental assessments. The treasurer of state shall pay to such fiscal officer the amount of the tax so assessed, in equal quarterly amounts, on or before the last day of July, October, January and April following the date of such assessment. The amount of such assessment is appropriated for the purposes of this section. Upon collection by the state tax assessor, such taxes shall be deposited in the general fund. All abatements of such taxes shall be charged against the general fund and all interest and supplemental assessments shall be paid into the general fund; and neither shall be charged against or credited to the special fund or political subdivision on account of which the tax was levied. Any excess of supplemental assessments over abatements accruing to the general fund shall be considered as reimbursement to the general fund for administrative expenses connected with the assessment of said taxes. The intent of the legislature is to permit the administration of all real and personal property taxes in the unorganized territory through the general fund as a matter of convenience and economy.

Sec. 77-A. State tax. 1955, c. 128; 1961, c. 369.—For necessary expenses of local and state government, a tax is assessed annually at the rate of 11 mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the state. The valuation as determined by the board of equalization, as set forth in the statement filed by said board as provided by section 67, shall be the basis for the computation and apportionment of the tax assessed.

Sec. 77-B. Tax lists to be filed with treasurer; tax warrant of treasurer of state. 1955, c. 128.—As soon as practicable after April 1, annually, the state tax assessor shall file with the treasurer of state lists of the taxes provided by the preceding section. The treasurer of state shall as soon as practicable after April 1, annually, send his warrant with a copy of the lists named herein directed to the mayor and aldermen, selectmen or assessors of each municipality, taxed as aforesaid, requiring them respectively to assess, in dollars and cents, the sum so charged, according to the provisions of the law for the assessment of taxes and add the amount of such tax to the amount of county and town taxes, to be by them assessed in each municipality or other place respectively.

Sec. 77-C. Distribution of state tax to municipalities and apportionment thereof. 1955, c. 128; 1957, c. 405, § 5.—The treasurer of state, in his said warrants, shall require the said mayor and aldermen, selectmen or assessors, respectively, to pay or to issue their several warrants requiring the collectors of their several municipalities to collect and pay to the treasurer of their respective municipalities the sums against said municipalities required by the provisions of sections 77-A to 77-D, inclusive.

The sum so collected in each municipality shall be paid when collected to the treasurer thereof to be by him disbursed for necessary expenses of

Chapter 16 (Continued)

state tax assessor shall determine the proportionate amount of such taxes due from the owners of such lands by applying the total millage rate of all such taxes against the valuation as listed by the board of equalization. The statements of the total tax due from each such owner shall be mailed as provided in section 82. The county commissioners, in assessing county taxes, shall assess such taxes upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes certified by the county treasurer to the state tax assessor for collection shall contain, in addition to the total amount of taxes due, the millage rate to be applied for the entire county for county taxes, and for each township for county road repair taxes. The state tax assessor shall make a list, using the last state valuation as established by the board of equalization. Such list shall contain the total amount of any state, county and forestry district taxes due from each owner of lands mentioned in section 78 and each owner of rights in public reserved lots, and shall also contain the millage rate used in determining the proportionate amount of taxes due from such owners. Such list shall be filed in the office of the state tax assessor on or before the 1st day of July of each year, and shall be available for public inspection.

Sec. 80. Meaning of letters used in lists of lands in unorganized territory.—In the lists made by the board of equalization, in accordance with sections 78 and 79, for purposes of valuation and assessment, the following initial letters shall be held and construed to mean as follows: The letter “T.” when used alone shall be held and construed to mean Township; the letter “R.” when used alone, Range; the letter “N.” when used alone shall be construed to mean North; “E.” East; “S.” South; “W.” West; the letters “N. W.” North West; “N. E.” North East; “S. W.” South West; “S. E.” South East.

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

Sec. 81. Lands in places not incorporated subject to county taxes; list certified to state tax assessor; determination of tax; payments to counties; interest.—Lands mentioned in section 78 may be assessed by the county commissioners for a due proportion of county taxes. Such assessment shall be made upon the total valuation of each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots whenever assessable, according to the last state valuation. Lists of such taxes showing the total tax assessed for

land assessed, the amount of unpaid taxes, interest to the 1st day of February, and publication costs of \$3, and alleging that a lien is claimed on such land for payment of such taxes, interest and costs, with a demand that payment be made by the 1st day of March, following. On or before the 20th day of February annually, the state tax assessor shall publish in the state paper and in some newspaper, if any, published in the county where the land lies, a list, containing the name or names of the owners according to the last state valuation, the amount of unpaid taxes, together with interest and costs, and a description according to the last state valuation of the lands upon which taxes remain unpaid. If such taxes and interest to date of payment and costs are not paid by such 1st day of March, the state tax assessor shall record between the 1st and 15th days of March in the registry of deeds of the county or registry district where such land lies a certificate signed by the state tax assessor, setting forth the name or names of the owners according to the last state valuation, the description of such lands assessed as contained in the last state valuation, the amount of unpaid taxes, interest to the 1st day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid. The costs to be charged by the register of deeds for such filing shall not exceed 50c.

Sec. 84. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge. 1959, c. 85.—The filing of the certificate provided for in section 83 in the registry of deeds as aforesaid shall be deemed to create and shall create a mortgage on such real estate to the state, having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to the state all the rights usually incident to a mortgage, except that the mortgagee shall not have any right of possession of such real estate until the right of redemption herein provided for shall have expired.

Part payments accepted during the redemption period shall not interrupt or extend the redemption period or in any way affect the foreclosure proceedings. If the total amount necessary for redemption is not paid before the mortgage is foreclosed, the mortgagor shall be entitled to a refund of such part payments made after the filing of the certificate provided for in section 83.

If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in the registry of deeds as provided for in this and the preceding section, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of such certificate in the registry of deeds shall be sufficient notice of the existence of the mortgage.

In the event that such tax, interest and costs shall be paid within the period of redemption herein provided, the state tax assessor shall dis-

Chapter 16 (Continued)

Timber and Grass on Public Reserved Lots.

Sec. 86. Timber and grass on public reserved lots held for payment of taxes.—The timber and grass on the public reserved lots shall be held to the state for the payment of such state, county and forestry district taxes as may be lawfully assessed against them after the 26th day of April, 1897, with interest thereon at the rate of 6% a year, to commence upon the taxes for the year in which such assessment is made, on the 1st day of October following the date of assessment. Whenever such taxes are assessed on a biennial basis, interest shall commence on the taxes for the 2nd year on the 1st day of October of such 2nd year.

Sec. 87. Owner may pay his proportion of tax; discharge.—Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the state tax assessor a certificate, discharging the tax upon the interest upon which such payment is made.

Sec. 88. Each interest by acreage to be forfeited, if tax is not paid.—Each fractional part, or interest represented by acreage, in all such public reserved lots, upon which the state, county and forestry district taxes and interest are not paid by the 30th day of March of the year following the assessment shall be forfeited to the state, and whenever such taxes are assessed on a biennial basis, such forfeiture shall occur on the 30th day of March following the 2nd year of the biennium; but any owner may redeem his interest in such public reserved lots by tendering to the state tax assessor, within 1 year after the date of the forfeiture, his proportional part of all the sums due on such lots, together with interest at 6% a year from the date of the forfeiture, and \$1 for a release.

Sec. 89. If land is not redeemed in 1 year, forfeited to the state.—If any fractional part or interest represented by acreage in such public reserved lots shall not be redeemed as provided in the preceding section at the expiration of 1 year from the date of the forfeiture, then it shall be and remain wholly forfeited to the state, and shall vest in the state free from all claims by any former owner.

Sec. 90. Timber and grass forfeited to be held for the benefit of the townships.—All timber and grass forfeited under the provisions of the preceding section shall be held in trust by the state for the benefit of the townships in which such public reserved lots lie, and shall be under the control of the forest commissioner, as provided in the case of public reserved lots in plantations.

Sec. 91. Forest commissioner to make division of lots partially forfeited.—The forest commissioner shall cause a division to be made, if found necessary from time to time, of the public reserved lots which have been partially forfeited, and shall set off and hold the forfeited portions

Chapter 16 (Continued)

Sec. 95. Inventory of personal property in unorganized township to be returned to state tax assessor.—Each owner or person in charge or 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, which on the 1st day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the 1st day of May in each year, return to the state tax assessor a complete list of such property upon blanks furnished by said assessor; and such property shall be assessed by said state tax assessor 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 townships.

Any such owner or person who wilfully makes a fraudulent return under the provisions of this section shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the state.

Sec. 96. Proceedings by state tax assessor when inventory is not made.—Should any owner or person having in his charge or control personal property taxable by said state tax assessor, as provided in section 95, neglect or refuse to comply with the requirements of sections 95 to 97, inclusive, the state tax assessor may secure the necessary information by such methods as he deems 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 tax assessor with the tax.

Sec. 97. Tax to be paid to state tax assessor on or before October 1st, to be turned over to counties; proceedings when taxpayer is delinquent. 1961, c. 317, § 6.—Taxes levied under the provisions of section 95 shall be paid to the state tax assessor on or before October 1st of each year. Interest on such state and county taxes shall be charged at the rate of 6% per year after the 1st day of October following the date of the assessment. A lien is created on all personal property for such taxes and expenses incurred in accordance with the provisions of section 96, and such property may be sold for the payment of such taxes and expenses at any time after October 1st. When the time for the payment of the tax to the state tax assessor has expired, and it is unpaid, the state tax assessor shall give notice thereof to the delinquent property owner, and unless such tax shall be paid within 60 days, the state tax assessor 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. Any balance remaining after deducting taxes and necessary additions made in accordance with sections 95 to 97, inclusive, shall be returned to the owner or person in possession of such property or the state tax assessor may

Chapter 16 (Continued)

ment shall give such grantee or person claiming as aforesaid, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

The provisions of this section shall apply to rights and interests acquired under tax sales made by the treasurer of state for the non-payment of taxes.

Sec. 102. Action may be commenced within 10 years, after removal of disability.—If any such former owner, or person claiming under him, during said period of 20 years, or any portion thereof, is a minor, insane, imprisoned or absent from the United States he may, if otherwise entitled, bring such action at any time within 10 years after such disability is removed, notwithstanding said period of 20 years has expired, and if such person dies during the continuance of the disability, and no determination or judgment has been had on his title or right of action, such action may be brought by his heirs, or other person claiming under him, at any time within 10 years after his death, notwithstanding the 20 years have elapsed.

Sec. 103. Sections 101 and 102 not applicable to certain cases.—The provisions of the 2 preceding sections shall not apply to actions between cotenants, nor to actions pending in court on the 27th day of April, 1895, nor to those commenced before the 1st day of January, 1900.

Poll Taxes in Unorganized Territory.

Sec. 104. Poll taxes in unorganized territory. 1961, c. 20.—It shall be the duty of the state tax assessor through agents as hereinafter provided to procure annually, on or as of April 1, a sworn return enumerating all persons, male or female, 21 years of age and upwards, who are residents of the various unorganized units, government reservations excepted, of the unorganized territory as defined in section 159 of chapter 41, and he shall give a certificate of residence to all such residents as shall make written application therefor upon the form provided therefor by him.

He shall have the authority for the purpose of carrying out the provisions of this section to appoint agents for the whole or any portion of the unorganized territory and they shall perform such duties, including the collection of the poll tax as hereinafter provided, as he may authorize or delegate in each particular appointment. They shall have the same powers and may exercise the same methods in the collection of the poll tax aforesaid as collectors of taxes in towns are authorized to exercise and use for the collection of personal and poll taxes committed to them. He may require, in his discretion, the filing of surety bonds by his agents in such penal sum as he may deem necessary.

Chapter 16 (Continued)

ated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or non-resident property."

Section 135 provides that the annual excise tax on express companies "is in place of all local taxation, except that real estate owned by such corporations, companies, or persons shall be taxed in the municipality where the same is situated as non-resident real estate."

Section 137 provides that the annual premium tax on insurance companies shall be "in lieu of all other taxation" except that such companies' "real estate shall be taxed by the municipality in which such real estate is situated, in the same manner as other real estate is taxed therein."

Taxation of Shares of Stock in Trust Companies and National Banking Institutions.

Sec. 153. Failure to make returns and pay tax; authority of state tax assessor to examine books. 1961, c. 317, § 15.—If any corporation, company, association or person fails to make the returns required by sections 123, 125, 134 and 154, the state tax assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final. The state tax assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under the provisions of sections 123, 134, 142, 143, 145, 146 and 154, to ascertain if the required returns are correctly made. If any corporation, company, association or person fails to pay the taxes required or imposed by sections 115, 122, 127, 133 and 155, the state tax assessor shall forthwith commence a civil action, in the name of the state, for the recovery of the same with interest at the rate of 10% a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of 10% a year may be recovered by an action of debt in the name of the state.

See §§ 154, 155.

Sec. 154. List of common stockholders; real estate inventory, etc., with assessed value.—On or before April 15th of each year, the treasurer of every trust company organized under the laws of this state and the cashier of every banking institution formed under the laws of the United States, doing business in this state, shall send to the state tax assessor a list of all common stockholders and their residences, showing the number of shares owned by each on the 1st day of April, together with the value of the real estate, vaults and safe deposit plant owned by each trust company or banking institution, which is taxed as other real estate is taxed in the town in which it is located, and the amount for which said real estate, vaults and safe deposit plant was valued by the assessors of such municipality for the year previous.

See § 153.

Chapter 22

tion 154 forfeits \$5 for every day's neglect, to be recovered by a civil action in the name of the state. Any officer, agent or employee of such trust company or national banking institution who wilfully violates any provision of section 154 shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the state.

CHAPTER 22

Sections 15, 15-A, 61. Taxation of Motor Vehicles.

Sec. 15. Payment of poll tax before registration.—No person required by law to pay a poll tax in this state shall be granted a registration for a motor vehicle until he shall present a receipt or certificate that he has paid his poll tax in the town where he resided for the year preceding that for which the license is applied for, or written evidence from the taxing authority of that town that he was legally exempted therefrom or that the tax has been abated.

Sec. 15-A. Payment of excise or personal property tax before registration. 1959, c. 308.—No motor vehicle or house trailer shall be registered under this chapter until the excise tax or personal property tax has been paid in accordance with chapter 91-A, sections 124 and 126.

Note: Sections 49, 50, 51, 51-A, 52, 53, 54, 55, 56, 57, 58, 59 repealed and superceded by 1959, c. 308 as found in chapter 91-A, sections 123-132 inclusive.

Sec. 61. Licenses issued when poll tax paid. 1957, c. 121, § 2; 1959, c. 84.—No person required by law to pay a poll tax in this state shall be granted a license to operate a motor vehicle until he shall present a receipt or certificate that he has paid his poll tax in the town where he resided or written evidence from the taxing authority of that town that he was legally exempted therefrom or that the tax has been abated. Licenses issued from January 1st through August 31st shall require evidence of the payment of the previous year's poll tax, and licenses issued from September 1st through December 31st shall require evidence of the payment of the current year's poll tax.

CHAPTER 24

Sec. 13, II, A. Taxation of Aircraft. 1959, c. 308, § 4.—No aircraft shall be registered under this section until the excise tax or personal property tax has been paid in accordance with chapter 91-A, sections 124 and 126.

Chapter 41

Sec. 98. Tax notices sent to known owners; publication; payment.—The state tax assessor shall, on or before the 1st day of July annually, notify the owners of such lands so assessed in accordance with the provisions of section 82 of chapter 16. Such lands are held to the state for payment of the tax so assessed with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made. Payment and collection of such forestry district taxes shall be in accordance with the provisions of sections 83 to 85, inclusive, of chapter 16.

Sec. 99. Assessment of taxes on plantations.—The treasurer of state shall annually send his warrant, together with a copy of the assessment of taxes upon the plantations in the Maine forestry district, directed to the municipal officers of said plantations, requiring them respectively to assess, in dollars and cents, the sum so charged according to the provisions of law for the assessment of such taxes, and to add to the amount of such tax the amount of state, county and plantation taxes to be by them assessed in each plantation respectively.

Note: Sections 100 through 110 have to do with administration of forestry district.

Sec. 111. Adjacent town or plantation part of forestry district.—Any incorporated town or organized plantation adjoining any part of the Maine forestry district may, by vote at any meeting of its inhabitants duly called and held, become a part of said forestry district and subject to all the provisions of sections 95 to 104, inclusive, and sections 109 to 111, inclusive. A copy of such vote, certified by the town clerk or plantation assessors, shall be forwarded forthwith to the state tax assessor, to the treasurer of state and to the commissioner, and from the time such certified copy is filed in the office of the treasurer of state, the town or plantation so voting shall be and continue a part of said forestry district. All incorporated towns or organized plantations which shall become a part of said district and all offices of such towns or plantations shall be and are exempt from the duties and obligations imposed by the provisions of sections 59 and 60 of chapter 97.

CHAPTER 41

Sections 166-176. School Taxes in Unorganized Townships.

Sec. 166. School tax rate.—

I. 1955, c. 179. On April 1, annually, the total cost of school privileges provided in any unorganized unit under sections 159, 160, 161 and 164, for the school year ending on the preceding June 30, together with an additional charge of 8% of such total cost for administration, but with deductions for the amount of interest on lands reserved, if any,

Chapter 41 (Continued)

Sec. 168. Use of fund.—The commissioner is authorized to use the fund for erection, equipment, major repair, remodeling and alteration of school houses and other requisite buildings; the purchase of lots or buildings for school purposes; the purchase, equipment and major repair of school buses; and for any other necessary capital expenses in connection with the schooling of children in the unorganized territory of the state.

Sec. 169. Assessment for capital outlay.—Expenditures for capital outlay made during any school year ending June 30 in any unorganized unit, as defined in section 159, shall be assessed upon the property of said unorganized unit by the state tax assessor and added to the state tax for the year in which it is assessed, provided that said assessment shall not exceed 1% of the state valuation of said unorganized unit in any one year; provided further that should such assessment fail in any one year to equal the amount expended, any balance remaining shall be assessed each succeeding year upon the property of said unorganized unit in amounts that shall not exceed in any one year 1% of the valuation of the said unorganized unit, until the whole expenditure has been returned to the fund. It shall be the duty of the commissioner to file on or before March 15 of each year with the state tax assessor a statement of expenditures made during the preceding fiscal year under the provisions of section 168 and of any balances due in accordance with this section for use in making said tax assessment and as a permanent record thereof. A copy of said statement shall also be furnished the commissioner of finance and administration who shall credit the unorganized territory capital working fund with the amount of said tax assessment.

Sec. 170. Additional assessment.—The assessment or assessments provided under section 169 shall be in addition to any other assessment made on the property in an unorganized unit for school purposes.

Sec. 171. Assessment basis; validity.—All assessments made under the provisions of sections 167 to 176, inclusive, shall be based on the valuation of each unorganized unit as determined for the year in which the assessment is made by the state board of equalization, and set forth in the statement filed by it as provided in section 67 of chapter 16. Any assessments made shall be valid, and all remedies heretofore or hereafter provided for the collection of state taxes shall apply.

Sec. 172. Assessment and collection.—The state tax assessor shall, not later than April 1, following the filing of the statement by the commissioner as provided by section 169, make an assessment of the total amount certified and shall determine the amount of tax due in accordance with the provisions of section 79 of chapter 16 and include such amount in the statement referred to in section 82 of chapter 16. The state tax assessor shall collect such taxes and deposit the receipts with the treasurer of state daily. Payment and collection of such taxes shall be in accordance with provisions of sections 83 to 85, inclusive, of chapter 16.

CHAPTER 89

Sections 12-15, 65, 68, 71-A—71C and 239.

Sections 12- 15	County Taxes.
Sections 65 and 68	County Road Repair Taxes.
Sections 71-A—71-C	Fire Protection and Public Services for Townships.
Section 239	Land Transfers in Unorganized Territory.

Sec. 12. Duties. 1961, c. 317, § 215.—The county commissioners shall make the county estimates and cause the taxes to be assessed. All assessments under this chapter made by the county commissioners which include sums assessed for an illegal object shall not be void, nor shall any error, mistake, omission or inclusion of illegal sums in the assessment by the county commissioners void so much of the assessment as is assessed for legal purposes. Any person paying such tax may bring a civil action against the county in the superior court for the same county and shall recover so much of the sum paid as was assessed for an illegal object, with 25% interest and costs and any damages which he has sustained by reason of the mistakes, errors or omissions of such commissioners. They shall also examine, allow and settle accounts of the receipts and expenditures of the moneys of the county; represent it; have the care of its property and management of its business; by an order recorded, appoint an agent to convey its real estate; lay out, alter or discontinue ways; keep their books and accounts on such forms and in such manner as shall be approved by the state department of audit; and perform all other duties required by law.

Sec. 13. Annual estimates for county taxes; Androscoggin county.—In order to assess a county tax, county commissioners, at their regular session next before the 1st day of each January in which the legislature meets, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for 1 year from said day, including the building and repairing of jails, courthouses and appurtenances, with the debts owed by their counties and like estimates for the succeeding year, and after newspaper notice hold a public hearing thereon in the county, and the county tax for both said years shall be granted by the legislature separately at the same session.

Such estimates shall be drawn so as to authorize the appropriation to be made to each department or agency of the county government for each year of the biennium. Such estimates shall provide specific amounts for personal services, contractual services, commodities and capital expenditures. Whenever any specific appropriation of a department or agency of

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expended on said roads within 5 years from the date of assessment, which assessment shall create a lien thereon for the payment thereof. They shall make such assessment not later than April 1st of the following year and lists containing the road repair tax millage rate and the total amount of such tax assessed upon each unorganized township, deorganized town and lot or parcel of land not included in any township, according to the last state valuation, shall immediately be certified and transmitted by the county treasurer to the state tax assessor. The state tax assessor shall determine the amount of tax due, in accordance with the provisions of section 79 of chapter 16, and shall include such amounts in the statements referred to in section 82 of chapter 16. Collection of such road repair taxes shall be enforced in the same manner as provided for the enforcement of collection of county taxes. The county commissioners at the time the taxes provided for by this section are assessed may appoint an agent or agents, skilled in road building, not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section 63.

Sec. 68. Repair of county roads and bridges in unorganized territory; expense assessed; agents.—County commissioners, in case of sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties or where said roads and bridges are rendered impassable by snow, may cause them to be repaired or made passable forthwith or as soon as they deem necessary, and may appoint an agent or agents, not members of their own board, to superintend the expenditure therefor, who shall give bond as required in section 63, if required, the whole expense whereof shall be added to their next assessment on said lands for repairs authorized by section 65, which assessment shall create a lien upon said lands for the whole amount thereof as effectually as is now provided in relation to repairs on such county roads. That portion of such assessment, which is for repairs of sudden injuries as aforesaid, shall be set down in the assessment in distinct items and shall be enforced in the same manner as provided for the enforcement of collection of county taxes.

Fire Protection and Public Services for Townships.

Sec. 71-A. Assessment for fire protection tax. 1955, c. 405, § 37; 1957, c. 173; c. 446; 1959, c. 363, § 41; 1961, c. 395, § 30.—The county commissioners of Aroostook county are authorized, on behalf of the inhabitants of Connor and Silver Ridge townships, of Township 17, R. 4, and Township 17, R. 5, and the county commissioners of Piscataquis county are authorized, on behalf of the inhabitants of Medford and Orneville townships and the county commissioners of Oxford county are authorized, on behalf of the inhabitants of Albany and Milton townships, and the county commissioners of Penobscot county are authorized, on behalf of the inhabitants of Argyle and Kingman townships to enter into contracts on such terms as they deem fit with one or more persons, associations or

CHAPTER 90-A

1957, c. 405

Sections 35-36, 53, 58.

Sections 35-36 Choice and Compensation of Assessors and Collectors.

Section 53 Vacancies in Town Offices.

Section 58 Election of Assessors and Assistant Assessors in Cities.

Sec. 35. Annual meeting.—Each town shall hold an annual meeting in March, at which time the following town officials shall be elected by ballot: moderator, clerk, selectmen, assessors, overseers of the poor, treasurer and school committee. Other town officials may be elected by ballot or, if not so elected, they shall be appointed by the selectmen. A town official may not be elected on a motion to cast one ballot.

Sec. 36. Choice and qualifications of town officials.—The following provisions apply to the choice and qualifications of town officials:

I. In a town of more than 4,000 population, according to the last decennial census of the United States, election shall be by plurality. In a town of less than 4,000 population, election shall be by majority.

II. The appointment of any town official or deputy shall be in writing and shall be signed by the appointing party.

III. In order to hold a municipal office, a person must be a citizen of the United States, a resident of the State and at least 21 years of age.

A. In order to hold the office of selectman, a person must be a voter in the town in which he is elected.

IV. The following provisions apply to selectmen, assessors and overseers:

A. A town may determine at a meeting held at least 30 days before the annual meeting whether 3, 5 or 7 shall be elected to each board and their terms of office.

1. Once the determination has been made, it shall stand until revoked at a meeting held at least 30 days before the annual meeting.

2. If a town fails to fix the number, 3 shall be elected. If a town fails to fix the term, it shall be for one year.

B. When others have not been elected, the selectmen shall serve as assessors and overseers of the poor.

C. A town may, in electing these officials, designate one of them as chairman of the board.

Chapter 91-A

I. Assessors and assistant assessors.

A. Assessors and their assistants shall be chosen annually on the 2nd Monday of March to serve for one year and until others are chosen and qualified in their stead, unless the city charter provides otherwise.

B. In addition to the assistant assessors chosen under a city charter, the municipal officers may authorize the assessors to appoint such assistants as public necessity requires, to serve during the municipal year in which they are appointed.

* * *

V. Officials appointed by the municipal officers.

A. Whenever appointments to office may be made by the municipal officers, they shall be made by the mayor with the consent of the aldermen, and may be removed by the mayor.

CHAPTER 91-A

1955, c. 399

Taxation Laws Relating to Towns.

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 by 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:

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other things affixed to the same, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the state; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings on leased land or on land not owned by the owner of the buildings, when situated in any municipality shall be considered real estate for purposes of taxation and shall be taxed in the municipality where said land is located; but when such buildings are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located.

Sec. 5. Real estate; tax lien.—There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in section 4, 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. Such lien shall take precedence over all other claims on said real estate, and shall continue in force until the taxes are paid, or until said lien is otherwise terminated by law.

Sec. 6. Real estate; where taxed.—All real estate shall be taxed in the place where it is, to the owner or person in possession, whether resident or non-resident.

Sec. 7. Personal estate; tax definition. 1961, c. 223, § 4.—Personal property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad.

Sec. 8. Personal property; where taxed.—All personal property within or without the state, except in cases enumerated in the following section, shall be taxed to the owner in the place where he resides.

Sec. 9. Exceptions.—The excepted cases referred to in the preceding section are the following:

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the place where so employed, except as otherwise provided for in this subsection; provided that the owner, his servant, subcontractor or agent occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment.

A. For the purposes of this subsection, "personal property employed in trade" shall include liquefied petroleum gas installations together with tanks or other containers used in connection therewith.

B. All manufactured merchandise, except products either intended for manufacture into other merchandise or used or for use in connection therewith and except merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the place where situated.

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total number of birds kept during the preceding period. House capacity shall be used unless the taxpayer shall have complied with the provisions of section 34.

A-1. 1959, c. 249, § 1. The value to be used for a fowl, in determining the value of the average number of fowl, shall be based upon $\frac{1}{2}$ the average value during the preceding taxable year of a mature bird.

B. 1959, c. 249, § 2. If the business has been carried on for less than one year the following formula shall be used: the number of square feet of house capacity divided by 12, times the number of months or part thereof that the business has been carried on. The business shall be considered as being carried on during normal clean-out periods. The formula set forth in this paragraph shall not apply where 4 or more successive lots of fowl have been grown in the house during the year.

C. The tax shall be assessed upon the owner of the domestic fowl raised exclusively for meat purposes or may be assessed upon the person in possession. If assessed upon the person in possession, he shall have the same right to recover said tax as is provided for in paragraph B of subsection III.

D. When the business is so taxed, domestic fowl raised exclusively for meat purposes shall not be taxed under the provisions of subsection IV.

E. The absence of fowl on April 1st shall not be conclusive evidence as to the non-operation of the business of raising domestic fowl exclusively for meat purposes.

IV. Mules, horses, neat cattle and domestic fowl shall be taxed in the municipality where they are regularly kept to the owner or person who has them in possession. Presence in a place for pasturing or other temporary purposes shall not be considered as regularly kept therein.

If a municipal line so divides a farm that the dwelling house is in one municipality and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the municipality where the house is.

V. Personal property belonging to minors under guardianship shall be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship shall be taxed to the guardian in the place where the ward resides.

VIII. Personal property of partners in business, when subject to taxation under the provisions of subsections I and II above, may be taxed to the partners jointly under their partnership name; and in such cases they shall be jointly and severally liable for the tax.

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used solely for their own purposes by benevolent and charitable institutions incorporated by this state, and none of these shall be deprived of the right of exemption by reason of the source from which its funds are derived or by reason of limitation in the classes of persons for whose benefit such funds are applied.

1. 1957, c. 319. No such institution shall be entitled to tax exemption if it is in fact conducted or operated principally for the benefit of persons who are not residents of Maine and if stipends or charges for its services, benefits or advantages in excess of an equivalent of \$15 per week are made or taken. The provisions of this subparagraph shall not apply to institutions incorporated as non-profit corporations for the sole purpose of conducting medical research.

B. The real estate and personal property owned and occupied or used solely for their own purposes by literary and scientific institutions.

C. Further conditions to the right of exemption under paragraphs A and B of this subsection are that:

1. Any corporation claiming exemption under paragraph A of this subsection shall be organized and conducted exclusively for benevolent and charitable purposes;

2. No director, trustee, officer or employee of any organization claiming exemption shall receive directly or indirectly any pecuniary profit from the operation thereof, excepting reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes; and that

3. All profits derived from the operation thereof and the proceeds from the sale of its property are devoted exclusively to the purposes for which it is organized; and that

4. The institution, organization or corporation claiming exemption under the provisions of this subsection shall file with the tax assessors upon their request a report for its preceding fiscal year in such detail as the tax assessors may reasonably require;

5. No exemption shall be allowed under this subsection in favor of an agricultural fair association holding pari-mutuel racing meets unless it has qualified the next preceding year as a recipient of the "stipend fund" provided in section 17 of chapter 32.

D. The real estate and personal property owned and occupied or used solely for their own purposes by the American National Red Cross and its chapters in this state.

Chapter 91-A (Continued)

shall apply to the property of such veteran including property held in joint tenancy with his or her spouse.

D. 1961, c. 112, § 2; c. 155. The estates up to the value of \$3,500, having a taxable situs in the place of residence, of the unremarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the federal government as the widow or minor child of a veteran.

The estates up to the value of \$3,500, having a taxable situs in the place of residence, of the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service connected death of her son.

E. The word "veteran" as used in this subsection shall mean any person, male or female, who was in active service in the armed forces of the United States during any federally recognized war period or the Korean Campaign; and who if discharged, retired or separated from the armed forces, was discharged, retired or separated under other than dishonorable conditions.

F. To be eligible for exemption under the provisions of this subsection:

1. A veteran must have been a resident of this state at the time of his entry into service; or have been a resident of this state for at least 10 years prior to making the claim for exemption; and

2. A survivor of a deceased veteran must have been a resident of this state for at least 10 years prior to making the claim for exemption; or must show that the deceased veteran under whom the survivor claims would have been eligible for exemption as required above; and

3. No exemption shall be granted to any person under the provisions of this subsection unless such person is a resident of this state.

G. 1961, c. 112, § 3. Any person who desires to secure exemption under this subsection shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides. The assessors shall thereafter grant such exemption to any person while he is so qualified and continues a resident of that place or until they are notified of reason or desire for discontinuance.

H. Any municipality granting exemptions under the provisions of this subsection shall have a valid claim against the state to recover

Chapter 91-A (Continued)

ing utensils and mechanics' tools necessary for his business.

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

C. 1959, c. 187. Mules and horses less than 6 months old; colts of draught type less than 3 years old; neat cattle less than 18 months old; sheep to the number of 35, and all lambs under one year old; swine to the number of 10; domestic fowl to the number of 50; goats to the number of 35; and all kids less than 1 year old.

D. All radium used in the practice of medicine.

F. Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading.

G. Food products while stored in the custody of a warehouseman as defined in chapter 44, awaiting shipment outside the state, provided that such food products were packed in this state and that the principal ingredients thereof were grown or produced in the state or brought to the state directly from the sea.

H. Vessels built, in the process of construction, or undergoing repairs, which are within the state on the 1st day of each April and are owned by persons residing out of the state. "Vessels" as used in this paragraph shall not be construed to include pleasure vessels and boats.

I. Pleasure vessels and boats in the state on the 1st day of each April whose owners reside out of the state, and which are left in this state temporarily by the owners for the purposes of repair.

J. All hides and the leather, the product thereof, which are owned by persons residing out of the state, when it appears that the hides were sent into the state to be tanned and to be carried out of the state when tanned.

K. Personal property in another state or country and legally taxed there, except as provided in subsection IX of section 9.

N. 1959, c. 308. Vehicles exempt from excise tax in accordance with section 125.

Note: Paragraphs E, L, M of Subsection V repealed by 1961, c. 223, § 7.

VI. Real estate.

A. The aqueducts, pipes and conduits of any corporation supplying a municipality with water are exempt from taxation, when such municipality takes water therefrom for the extinguishment of fires without charge.

B. Mines of gold, silver or of baser metals, when opened and in the process of development, are exempt from taxation for 10 years from

Chapter 91-A (Continued)

thereafter his land or interest shall be free of all lien created by such tax.

Sec. 14. Real estate; tax on landlord and tenant.—When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is taxed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Sec. 15. Assessment; continued until notice of transfer.—When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous written notice to the assessors has been given of such change and of the name of the person to whom it has been transferred or surrendered.

Sec. 16. Taxes; prorated between seller and purchaser.—Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes, the taxable year shall be from April to April.

Sec. 17. Real estate; deceased persons.—Until notice is given to the assessors of the division of the estate and the names of the several heirs or devisees, the undivided real estate of a deceased person may be taxed to his heirs or devisees, or may be taxed to his executor or administrator.

I. A tax to the heirs or devisees may be made without designating any of them by name and each heir or devisee shall be liable for the whole of such tax; and any heir or devisee so taxed may recover of the other heirs or devisees their portions thereof when paid by him. In an action to recover the tax paid, the undivided shares of such heirs or devisees in the real estate, upon which such tax has been paid, may be attached on mesne process or taken on execution issued on a judgment recovered in an action therefor.

II. A tax to the executor or administrator shall be collected of him the same as a tax assessed against him in his private capacity. Such tax shall be a charge against the estate and shall be allowed by the judge of probate; but when the executor or administrator notifies the assessors that he has no funds of the estate to pay such tax and gives them the names of the heirs or devisees, and the proportions of their interests in the real estate to the best of his knowledge, the real estate shall no longer be taxed to him.

Sec. 18. Personal property; deceased persons.—The personal property of a deceased person shall be assessed to the executor or administrator in the place where the deceased last resided, and such assessment shall continue until the executor or administrator gives notice to the assessors that such property has been distributed. If the deceased at the time of his death did not reside in the state, such personal property shall be assessed to the executor or administrator in the place where such property is situ-

Chapter 91-A (Continued)

and timber for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section 98.

Sec. 24. Blooded animals.—Blooded animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than animals of the same quality and kind bred in the state.

Sec. 25. Sailing vessels and barges; tax rate.—All sailing vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of \$20 a ton, gross tonnage, for new vessels and barges completed on or before the 1st day of April of each year. Vessels or barges 1 year old or more shall be reduced in value at the rate of \$1 a ton a year for each additional year of age, until they shall have reached the age of 17 years, at and after which time said vessels and barges shall be taxed upon an appraised value of \$3 a ton, gross tonnage. The provisions of this section shall not apply to steam barges.

Sec. 26. Rebuilt vessels and barges; tax rate.—Vessels and barges when rebuilt shall be taxed on the same valuation as vessels and barges of $\frac{1}{2}$ the age of such rebuilt vessels or barges. A vessel or barge shall be regarded as rebuilt only on an expenditure being made of not less than 40% of the cost of such vessel or barge if built entirely new. Vessels and barges if repaired to the extent of 25% of the cost of such vessel or barge if built entirely new, shall be taxed upon the same valuation as vessels and barges of $\frac{5}{8}$ the age of such repaired vessel or barge. The provisions of this section shall not apply to steam barges.

Sec. 26-A. Equipment tax. 1959, c. 304.—Machinery and other personal property brought into this State after April 1st and prior to December 31st, by any person upon whom no personal property tax was assessed on April 1st in the State of Maine, shall be taxed as other personal property in the town in which it is used for the first time in this State.

When the assessors are informed by the owner or otherwise of the presence within the town of such personal property, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such property within 15 days from the receipt of such notice, and except as otherwise provided in this section, section 34 shall be applicable to this section.

The assessors shall assess a tax upon such property and such tax shall be due and payable 30 days from the date of assessment.

Except as otherwise provided in this section, the collection of such taxes shall be in accordance with this chapter.

Assessors and Assessment.

Sec. 27. Rules for assessment.—In the assessment of all taxes, assessors

Chapter 91-A (Continued)

Sec. 34. Taxpayers to list property; notice, penalty, verification.—Before making an assessment, the assessors shall give seasonable notice in writing to all persons, liable to taxation in the municipality, to furnish to the assessors true and perfect lists of their polls and all their estates, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year.

The notice to residents may be given by posting notifications in some public place in the municipality, or in such other way as the municipality directs.

The notice to non-resident owners may be by mail directed to the last known address of the taxpayer, or by any other method that provides reasonable notice to the taxpayer.

If any person after such notice does not furnish such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessors or any of them may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and any of them may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the state; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.

Sec. 35. Neat cattle; inventory required. 1961, c. 321.—Assessors shall include in their inventory, but not in the tax list, every 5 years beginning in 1963:

I. Neat cattle. The number and value of all neat cattle 18 months old and under;

II. Property of veterans. The value of the real property of veterans, their widows and minor children not taxed;

III. Houses of religious worship. The value of the real estate of all houses of religious worship and parsonages not taxed;

IV. Property of benevolent and charitable institutions. The value of all real property of benevolent and charitable institutions not taxed;

V. Property of literary institutions. The value of all real property of literary and scientific institutions not taxed;

VI. Property of governmental units. The value of the real property of the United States, the State of Maine and any public municipal corporation;

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Such supplemental assessments shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that they were invalid or void or omitted and that the powers in the previous warrant, naming the date of it, are extended thereto. The tax collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list.

All assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

The lien on real estate created by section 5 may be enforced as provided in section 94.

Persons subjected to a tax under the provisions of this section shall be deemed to have received sufficient notice if the notice required by section 34 was given.

Sec. 42. Forest land; policy.—It is declared to be the public policy of the state, by which all officials of the state and of its municipal subdivisions are to be guided in the performance of their official duties, to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained yield basis by their owners, and to establish and maintain uniformity in methods of assessment for purposes of taxation according to the productivity of the land, giving due weight in the determination of assessed value to location and public facilities as factors contributing to advantage in operation.

Sec. 43. Forest land; assessment.—An assessment of forest land for purposes of taxation shall be held to be in excess of just value by any court of competent jurisdiction, upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, or to strip the land, or otherwise to operate contrary to the public policy declared in section 42. In proof of his contention the owner shall show that by reason of the burden of the tax he is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved.

For the purposes of this section forest land shall be held to include any single tract of land exceeding 25 acres in area under one ownership which is devoted to the growing of trees for the purpose of cutting for commercial use.

Sec. 44. Profits from state-owned lands.—In municipalities where the state owns land as the result of acquisition of such land through the use of federal aid funds under the Pittman-Robertson Federal Aid to Wildlife Act and upon which natural products are sold or leased, 50% of the net profits received by the state from the sale or lease of such natural

Chapter 91-A (Continued)

tion and file proof within the time set by paragraph G of said subsection III, provided that said veteran died during the 12-month period preceding the April 1st for which the tax was committed.

If after 2 years from the date of assessment a collector is satisfied that a poll tax or tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof.

Whenever an abatement is made, the assessors shall certify the same in writing to the collector, and such certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof setting forth the name of the party or parties benefited, the amount of the abatement, and the reasons for the abatement, shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of the same shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the 1st Monday in each March.

Sec. 49. Notice of decision.—The assessors shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon such application within 10 days after they take final action thereon. If a board of assessors, before which an application in writing for the abatement of a tax is pending, fails to give written notice of their decision within 90 days from the date of filing of such application, the application shall be deemed to have been denied, and the applicant may appeal as hereinafter provided; unless the applicant shall in writing have consented to further delay.

Sec. 50. Appeal to county commissioners.—If the assessors refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting occurring after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if they think that he is overassessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a suit in the superior court, and issue their warrant of distress against him for collection of such amount as may be due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made, or a copy of it. Either party may appeal from the decision of said county commissioners to the superior court, under the conditions provided for in section 52.

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taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the municipality, and for such costs as may be awarded, and execution therefor shall issue as in civil actions.

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each several parcel.

The final judgment of the court shall be forthwith certified by the clerk to the assessors of the municipality where such tax was assessed.

The lien created by statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under chapter 171, section 31, and with the same right of redemption.

Tax Collector's Duties and Liabilities.

Sec. 56. Collection of state and county taxes.—State and county taxes shall be collected by the tax collector and paid by him to the treasurer of his municipality as other taxes are paid.

Sec. 57. Payment of state and county taxes.—On or before the 1st day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each municipality requiring him to transmit and pay to the treasurer of state, on or before the time fixed by law, that municipality's proportion of the state tax for the current year. Warrants for county taxes shall be issued by the county treasurers in the same manner with proper changes.

Sec. 58. Collector's warrant; form. 1959, c. 195.—Every tax collector shall receive a warrant from the assessors for the collection of taxes, and shall faithfully obey its directions. Said warrants shall be in substance as follows:

STATE OF MAINE COUNTY OF _____, ss.
To _____, Tax Collector of the Municipality
of _____, within this County.

GREETINGS:

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by him, the total of such amounts payable by all persons on the list being

\$..... poll taxes (Instructions: If this warrant is
\$..... real and personal not for both poll and property
property taxes taxes, strike out the inapplic-
able.)

Chapter 91-A (Continued)

In case of the neglect of any person to pay the sum required by said list until after A. D. 19.....; you will add interest to so much thereof as remains unpaid at the rate of per cent per annum, commencing A. D. 19..... to the time of payment, and collect the same with the Tax remaining unpaid.

Given under our hands, as provided by warrants from the State Treasurer and from the County Commissioners of said County and as provided by a legal vote of the Municipality and the Statutes in such case made and provided, this A. D. 19.....

..... Assessors of
.....
.....

And a certificate of the commitment of taxes shall be in substance as follows:

CERTIFICATE OF COMMITMENT

To, Tax Collector of the Municipality of, aforesaid.

Herewith are committed to you true lists of the assessments of the Polls or Estates, or both, of the persons therein named; You are to levy and collect the same, of each one his respective amount, therein set down, of the sum total of \$..... (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this A. D. 19.....
..... Assessors of
.....
.....

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 tax collector shall render the same invalid, or relieve the tax collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure to do so.

Sec. 59. Collector's warrant; lost or destroyed.—When a warrant for the collection of taxes has been lost or destroyed, the assessors may issue a new warrant, which shall have the same force as the original.

Sec. 60. Collector's bond.—The assessors shall require each tax collector to give a corporate surety bond for the faithful discharge of his duty, to the inhabitants of the municipality, in the sum, and with such sureties, as the municipal officers approve; provided, however, that the tax collector may furnish a bond signed by individuals if such individuals submit

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Sec. 66. Collectors to account; penalty. 1961, c. 317, § 246.—Every tax collector shall, on the last day of each month, pay to the municipal treasurer all moneys collected by him, and once in 2 months at least shall exhibit to the municipal officers a just and true account of all moneys received on taxes committed to him and excise taxes collected by him, and produce the treasurer's receipt for money by him paid. For each neglect, he forfeits to the municipality \$100 to be recovered by the municipal officers thereof in a civil action.

Sec. 67. Collectors to perfect collections.—Municipal assessors shall specify in the collector's warrant the date on or before which the tax collector shall perfect his collections. Such date shall not be less than 1 year from the date of the commitment of taxes. In the event that no time is specified in the collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes.

Sec. 68. Collectors to complete collections.—When new tax 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.

Sec. 69. Sheriff may collect taxes.—If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects 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 municipal assessors, or the assessors appointed in accordance with the provisions of section 31, as the case may be.

Sec. 70. Proceedings by sheriff.—The sheriff or his deputy, on receiving the assessment and warrant for collection provided for in the preceding section, shall forthwith post in some public place in the municipality assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after 30 days therefrom; and any person paying his tax to such sheriff within that time shall pay 5% over and above his tax for sheriff's fees, but those who do not pay within that time shall be distrained or arrested by such officer, as by tax collectors; and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

Sec. 71. Collectors to settle when removing from municipality; procedure. 1957, c. 9; 1961, c. 317, § 247.—When a tax collector has removed, or in the judgment of the municipal officers is about to remove, from the municipality before the time set for perfecting his collections, said officers may settle with him for the money that he has received on his tax lists, demand and receive of him such lists, and discharge him therefrom. Said officers may appoint another tax collector, and the assessors shall make a new warrant and deliver it to him with said lists, to collect the sums due thereon, and he shall have the same power in their collection as the original tax collector.

Chapter 91-A (Continued)

Given under our hands, by virtue of the law in such cases provided, this
day of A. D. 19....

..... Assessors of
.....
.....

Delinquent Tax Collectors.

Sec. 75. Collection of delinquent state and county taxes.—When the time for the payment of a state or county tax has expired and it is unpaid, the treasurer of state or of the county shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax shall be paid within 60 days, the treasurer of state or of the county may issue his warrant to the sheriff of the county, returnable in 90 days, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 80, 81 and 82.

Sec. 76. Interest on delinquent state and county taxes.—Beginning with the 1st day of January, following the date on which state or county taxes are levied, interest at 1½% per month or fraction thereof shall accrue on any unpaid balances that are then due. All provisions of law that relate to the collection of such taxes shall apply to the collection of interest on overdue taxes.

Sec. 77. Collector liable to inhabitants.—A delinquent tax collector shall at all times be answerable to the inhabitants of his municipality for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

Sec. 78. Delinquent tax collectors; penalty.—Any tax collector who refuses to collect a state, county or municipal tax as required by law, or who shall wilfully omit or fail to perform any duty imposed upon him by law, shall be punished by a fine of not more than \$100.

Sec. 79. Delinquent tax collectors; warrant form.—If the tax collector of any municipality neglects to collect and pay the taxes to the treasurer named in the assessors' warrant by the time therein stated, such treasurer may issue his warrant, returnable in 90 days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

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

Whereas C. D., of, being chosen or appointed tax collector of said municipality on, 19...., for the year 19...., had a list of

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Sec. 83. Collector to account when taken on execution.—When any tax collector is taken on execution under the provisions of section 79, the municipal officers may demand of him a true copy of the tax lists, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the municipal officers, on inspection of the tax lists, 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, there to remain until he complies.

Sec. 84. Municipalities may choose another tax collector.—The same municipality may, at any time, proceed to the choice of another collector, to complete the collection of taxes, who shall be sworn and give the security required of the 1st 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.

Sec. 85. Procedure when payments to former collector are in dispute.—When the tax of any person named in said tax lists does not thereby appear to have been paid, but such person declares that it was paid to the former tax collector, the new tax collector shall not distrain or commit him without a vote of the municipal officers.

Sec. 86. Remedy of owners of property taken for default of others.—When the estate of an inhabitant of a municipality, who is not a tax collector thereof, is levied upon and taken as mentioned in section 75, he may maintain an action against such municipality, and recover the full value of the estate so levied on, with interest at the rate of 20% 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.

Collection of Taxes by Enforcement of Lien on Real Estate.

Sec. 87. Action of debt with special attachment; procedure. 1961, c. 317, § 248.—The lien on real estate created by the provisions of section 5 may be enforced in the following manner.

The tax collector may, after the expiration of 8 months and within 1 year from the date of original commitment of the tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known address, a notice in writing signed by said tax collector stating the amount of the tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within 10 days after service of such notice.

After the expiration of said 10 days a civil action for the collection of the tax may be brought in the county where the real estate lies, against the person to whom said tax is assessed. Such action may be brought in the name of the tax collector, or the municipal officers may in writing di-

Chapter 91-A (Continued)

pant of real estate to whom said real estate is taxed shall die before such demand is made on him, such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees.

After the expiration of said 10 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where said real estate is situated, a tax lien certificate signed by said tax collector setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this section, and that said tax remains unpaid. When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name it will be sufficient to record in said registry a tax lien certificate in the name of the heirs or the devisees of said decedent without designating them by name.

At the time of the recording of the tax lien certificate in the registry of deeds as herein provided, in all cases the tax collector shall file with the municipal treasurer a true copy of the tax lien certificate and shall send by registered mail to each record holder of a mortgage on said real estate, to his last known address, a true copy of the tax lien certificate. If the real estate has not been assessed to its record owner the tax collector shall send by registered mail a true copy of the tax lien certificate to the record owner.

The costs to be paid by the taxpayer shall be \$4 plus the registered mail fees paid for sending the true copies of the tax lien certificate. Upon redemption the municipality shall prepare and record a discharge of the tax lien mortgage.

The municipality shall pay the tax collector \$1 for the notice, \$1 for filing the tax lien certificate and the amount paid for registered mail fees; and the fees for recording the tax lien certificate and for discharging the tax lien mortgage shall be paid by the municipality to the register of deeds.

Sec. 89. Tax lien mortgage; creation, redemption, notice, discharge, automatic foreclosure.—The filing of the tax lien certificate in the registry of deeds shall create a tax lien mortgage on said real estate to the municipality in which the real estate is situated having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to said municipality all the rights usually incident to a mortgagee, except that the municipality shall not have any right of possession of said real estate until the right of redemption hereinafter provided for shall have expired.

The filing of the tax lien certificate in the registry of deeds shall be sufficient notice of the existence of the tax lien mortgage.

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is recorded before the right of redemption therefrom shall have expired.

The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect.

II. The waiver of foreclosure shall be substantially in the following form:

The foreclosure of the tax lien mortgage on real estate for a tax assessed against to dated and
(name) (name of municipality)

recorded in registry of deeds in Book, Page
is hereby waived.

Dated this day of 19....

..... A. B.
Treasurer of

State of Maine

..... ss. 19....

Then personally appeared the above named A. B.
Treasurer and acknowledged the foregoing instrument to be his free
act and deed in his said capacity.

Before me,

.....
Justice of the Peace
Notary Public

There shall be included in the amount secured by the tax lien mortgage a charge to the municipality of 50c for the waiver of foreclosure and the charges of the registry of deeds for the recording thereof not in excess of 50c.

III. 1961, c. 317, § 250. Foreclosure of tax lien mortgage. If said tax lien mortgage together with interest and costs shall not be paid within 6 months after the date of recording the waiver of foreclosure thereof, the tax lien mortgage may be foreclosed in an action for equitable relief.

IV. In such action the court shall provide a period for the exercise of the right of redemption from the tax lien mortgage which shall expire in not less than 90 days from the decree of the court and in no event before the expiration of 18 months from the date of filing of the tax lien certificate in the registry of deeds as provided in section 88.

Sec. 91. Foreclosure in equity; alternative procedure; class suits. 1961, c. 317, § 251.—In addition to and as an alternative to the proceedings for foreclosure of a tax lien mortgage under section 90 a municipality may, provided a waiver of foreclosure thereof has been recorded in accordance with section 90, foreclose any tax lien mortgage held by the municipality

Chapter 91-A (Continued)

pality is situated, if any, or if none, in the state paper, once a week for 3 successive weeks with the last publication not less than 30 days before the time set for appearance of the defendants;

B. By posting a true copy of the complaint and the order of notice thereof, attested by the clerk of courts, in at least 3 public places within the municipality not less than 30 days before the time set for appearance of the defendants; and

C. By mailing a copy of the published notice to the defendants at their last known address.

IV. No personal judgment. In such action, no personal judgment against a defendant shall be entered. Each person answering the complaint shall have the right to the severance of the action as to the parcel of real estate in which he is interested.

Sec. 92. Action for equitable relief after period of redemption; procedure. 1961, c. 317, § 252.—A municipality which has become the purchaser at a sale of real estate for nonpayment of taxes or which as to any real estate has pursued the alternative method for the enforcement of liens for taxes provided in sections 88 and 89, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain an action for equitable relief against any and all persons who claim or may claim some right, title or interest in the premises adverse to the estate of such municipality.

I. Service. 1959, c. 317, § 58. Service shall be made as in other actions on all defendants who can with due diligence be personally served within the State. If any defendants cannot be so served or are described in the complaint as being unascertained, service shall be made by publication as in other actions in which publication is required. A copy of the published notice shall be mailed to all known defendants at their last known address if they have not been personally served.

II. Decree; effect. The plaintiff municipality in such action shall pray the court to establish and confirm its title to the premises described in the complaint as against all the defendants named or described therein, and if upon hearing the court shall find the plaintiff's title so to be good it shall make and enter its decree accordingly, which decree when recorded in the registry of deeds for the county or district where the real estate lies shall have the effect of a deed of quitclaim of the premises involved in the action from all the defendants named or described therein to the plaintiff municipality.

III. Jury. At the trial of the cause, issues of fact may be framed upon application of any party to be tried by a jury whose verdict shall have the same effect as the verdict of a jury in civil actions.

Chapter 91-A (Continued)

resident taxpayer after a reasonable demand refuses or neglects to pay any part of the tax assessed against him in accordance with the provisions of this chapter the tax collector may distrain him in any part of the state by any of his goods and chattels not exempt from attachment for debt, for the whole or any part of his tax, and may keep such distress for not less than 4 days nor more 7 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 tax collector after the 4th day but on or before the 7th day. The place of sale may be other than where the tax was assessed or where the property was seized. Notice of such sale shall be posted in some public place in the municipality where the tax was assessed and in the place where the sale is to be held at least 48 hours before the time set for sale.

Sec. 99. Disposition of surplus.—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. For distress for nonpayment 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 where it is made.

Sec. 100. Arrest; notice, procedure, fees.—If any resident or non-resident taxpayer assessed in accordance with the provisions of this chapter, for 12 days after demand, refuses or neglects to pay his tax and to show the tax collector sufficient goods and chattels to pay it, such officer may arrest him in the county where found and commit him there to jail, until he pays it or is discharged by law.

If the tax collector thinks that there are just grounds to fear that such person may abscond before the end of said 12 days, the tax collector may demand immediate payment and, on failure to pay, he may commit such person as aforesaid.

For commitment for nonpayment of taxes, the tax collector shall have the same fees as sheriffs have for levying executions, but his travel shall be computed only from his dwelling house to the place of commitment.

Sec. 101. Collector may issue warrant of distress to sheriff. 1957, c. 8.—Any tax collector after 3 months from the date of commitment may issue his warrant to the sheriff of any county, or his deputy, or to a constable of his municipality, directing him to distrain the person or property of any taxpayer not paying his taxes, which warrant shall be of the same tenor as that prescribed to be issued by municipal assessors to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60 or 90 days.

Sec. 102. Warrant of distress; service, notice, fees.—Before the officer serves any such warrant, he shall deliver to the taxpayer or leave at his last and usual place of abode a summons from said tax collector stating the amount of tax due, and that it must be paid within 10 days from the

Chapter 91-A (Continued)

payer whose taxes are due and wholly or partially unpaid, to an amount not in excess of the unpaid taxes together with any interest and costs. The sum withheld shall be paid to the tax collector, who shall, if required, give a receipt in writing therefor to the officer withholding payment and to the taxpayer. The tax collector's rights under the provisions of this section shall not be affected by any assignment or trustee process.

Collection of Taxes by Action of Debt.

Sec. 107. Collector may bring an action in own name. 1961, c. 317, § 255.—Any tax collector or his executor or administrator may bring a civil action in his own name for any tax, and no trial justice or judge of any municipal court before whom such action is brought is incompetent to try the same by reason of his residence in the municipality assessing said tax. No defendant is liable for any costs of the action, unless it appears by the declaration and by proof that payment of said tax had been duly demanded before the action.

Sec. 108. Suit may be brought in name of municipality. 1961, c. 317, § 256.—In addition to other provisions for the collection of taxes, the municipal officers of any municipality to which a tax is due may in writing direct a civil action to be commenced in the name of such municipality against the party liable; but no such defendant is liable for any costs of the action, unless it appears by the declaration and by proof that payment of said tax had been duly demanded before the action.

Collection of Taxes by Sale of Real Estate.

Sec. 109. Collector's tax auction sale; notice, procedure.—If any tax on real estate remains unpaid on the 1st Monday in February next after said tax was assessed, the tax collector shall sell at public auction so much of such real estate as is necessary for the payment of said tax, interest, and all the charges, at 9 o'clock in the forenoon of said 1st Monday in February, at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. In case of the absence or disability of the tax collector, the sale shall be made by some constable of the municipality who shall have the same powers as the tax collector.

In the case of the real estate of resident owners, the tax collector may give notice of the sale and of his intention to sell so much of said real estate as is necessary for the payment of delinquent taxes and all charges by posting notices thereof in the same manner and at the same places that warrants for municipal meetings are therein required to be posted, at least 6 weeks and not more than 7 weeks before such 1st 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.

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ers in the municipality of, for the year, committed to me for collection for said municipality 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 municipality, on the first Monday of February, 19, at nine o'clock A.M. (Here follows the list, a short description of each parcel taken from the inventory, to be inserted in an additional column.)

C. D. Tax collector of the municipality of

Sec. 111. Notice to owners of time and place of sale.—After the real estate is so advertised, and at least 10 days before the day of sale, the tax 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 by 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 tax collector, at least 10 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 \$1, in addition to the sum paid the printer, if any.

Sec. 112. Sale; procedure, costs.—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 tax collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate as is necessary to pay the tax due, in the case of each person assessed, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the municipal clerk, 25c for the return required to be made to the municipal clerk, and 67c 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 real estate assessed to the same person is so advertised and sold, said charge of \$3, the 25c for each copy lodged with the municipal clerk, and the 25c for the return made to the municipal clerk, 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 tax collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The tax collector may, if necessary to complete the sales, adjourn the auction from day to day.

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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
---------------	-------------------------	-------------------------------------	---------------	-------------------

In witness whereof I have hereunto subscribed my name, this day of, 19.....

C. D. Tax Collector of the municipality of

Sec. 114. Purchaser to notify mortgagee of sale; right of redemption.—When real estate is so sold for taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer a certificate under oath, designating the quantity of real estate 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 2 years from the day of sale, and the treasurer shall after the expiration of 2 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 8% a year from the date of sale to the time of redemption, and costs as above provided, with 67c for the deed and certificate of acknowledgment.

If there is an undischarged mortgage duly recorded on the real estate sold for taxes, the purchaser at such sale shall notify the holder of record of each such mortgage within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage 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, 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 real estate sold at any time within 3 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.

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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 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. In default of payment by either, the municipality shall pay the same with costs and interest as aforesaid.

Sec. 117. Refund of taxes paid by purchaser.—Any 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 municipal 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. 118. Delivery of deed to purchaser after 2 years. 1961, c. 317, § 257.—If the estate is not redeemed within the time specified by payment of the full amount required by this chapter, the municipal treasurer shall deliver to the purchaser the deeds lodged with him by the tax collector. If he willfully refuses to deliver such deed to said purchaser, on demand, after said 2 years and forfeiture of the land he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in a civil action, with costs and interest as in other cases. The sureties of said treasurer shall make good the payment required in default of payment by the principal. On the failure of both, the municipality is liable.

Sec. 119. Non-resident owner's action; time limit. 1961, c. 317, § 258.—Any non-resident owner of real estate sold under section 112, having paid the taxes, costs, charges and interest as provided, may, at any time within 1 year after making such payment, commence a civil action against the municipality 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 action may be in the superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than \$20.

Sec. 120. Municipal officers may bid at sale.—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 municipality is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the municipality, and the deed shall be made to it.

Sec. 121. Collector's deed; prima facie evidence of validity of sale. 1961, c. 317, § 259.—In the trial of any civil action, involving the validity of any sale of real estate for nonpayment of taxes, it shall be sufficient for the party claiming under it, in the 1st instance, to produce in evidence the

Chapter 91-A (Continued)

III. "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motoreycles, but not including aircraft. "Motor vehicle" shall not include any vehicle prohibited by law from operating on the public highways.

III-A. 1959, c. 378, § 64. "Stock race car" means a one-time factory produced vehicle equipped with roll bars or bracing welded or attached to the frame in a permanent manner and special safety belts, firewalls and having a certain amount of the body removed.

IV. "Vehicle" means any motor vehicle or house trailer, and heavier and lighter than air aircraft.

Sec. 124. Excise tax. 1959, c. 308, § 1.—

I. An excise tax shall be levied annually with respect to each calendar year in the following cases:

A. Aircraft: For the privilege of operating aircraft within this State, each heavier and lighter than air aircraft so operated and owned or controlled by a resident of this State, or a nonresident operating for compensation or hire within this State and required to register under Chapter 24, shall be subject to such excise tax as follows: a sum equal to 23 mills on each dollar of the maker's list price for the first or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years. The minimum tax shall be \$10.

B. House trailers: For the privilege of operating a house trailer upon the public ways, each house trailer to be so operated shall be subject to such excise tax as follows: a sum equal to 20 mills on each dollar of the maker's list price for the first or current year of model, 16 mills for the 2nd year, 12 mills for the 3rd year and 10 mills for the 4th year and succeeding years. The minimum tax shall be \$10. (1959, c. 194).

C. Motor vehicles. 1959, c. 378, § 65: For the privilege of operating a motor vehicle upon the public ways, each motor vehicle, other than a stock race car, to be so operated shall be subject to such excise tax as follows: a sum equal to 23 mills on each dollar of the maker's list price for the first or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years. The minimum tax for a motor vehicle other than bicycle with motor attached shall be \$5, for bicycle with motor attached, \$2.50. The excise tax on a stock race car shall be \$5. The maximum tax on and after the 7th year of model for a passenger vehicle, including a so-called station wagon, but not a bus, shall be \$15.

Chapter 91-A (Continued)

Sec. 125. Exemptions. 1959, c. 308, § 1.—The following are exempt from the excise tax:

- I.** Vehicles owned by this State and political subdivisions thereof;
- II.** Motor vehicles registered by municipalities for use in driver education in the secondary schools;
- III.** Motor vehicles owned by volunteer fire departments;
- IV.** Vehicles owned by bona fide dealers or manufacturers of the vehicles, which vehicles are held solely for demonstration and sale and constitute stock in trade;
- V.** Vehicles to be lawfully operated on transit registration certificates;
- VI.** Vehicles owned by telephone and telegraph companies, express companies and railroad companies subject to the excise taxes set forth in chapter 16, sections 113 to 136;
- VII.** Vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State;
- VIII.** Vehicles owned and used solely for their own purposes by literary and scientific institutions;
- IX. 1961, c. 89.** Certain nonresidents. Motor vehicles permitted to operate without Maine registration under chapter 22, section 67;
- X.** Vehicles traveling in the State only in interstate commerce, and owned in a state wherein an excise or property tax shall have been paid on the vehicle, and which grants to Maine owned vehicles the exemption contained in this subsection;
- XI.** Automobiles owned by veterans who are granted free registration of such vehicles by the Secretary of State under chapter 22, section 13;
- XII.** Buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers granted certificates of public convenience and necessity, or permits, by the Maine Public Utilities Commission, provided such buses may be subject to the excise tax provided in section 124 at the option of the appropriate municipality.

Sec. 126. Where excise tax is to be paid. 1959, c. 308, § 1.—The excise tax on a vehicle shall be paid in accordance with the following:

- I.** Aircraft. The excise tax on aircraft shall be paid in the place where the aircraft is customarily kept, or if there be no such customary place of keeping, to the State.

A. An aircraft is "customarily kept" in the place in Maine where it has been hangared, parked, tied down or moored more nights than

Chapter 96

Sec. 129. Collection of tax. 1959, c. 308, § 1.—

I. In municipalities the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year.

II. In unorganized places the county commissioners shall appoint agents to collect the excise tax. Such agents shall be allowed a fee of 30c for each tax receipt issued and shall deposit the remainder promptly with the county treasurer.

Sec. 130. Receipts issued in duplicate. 1959, c. 308, § 1.—Receipts for payment of the excise tax shall be in the form prescribed by the Secretary of State. They shall be issued in duplicate, and one copy shall be filed with the application at the time application is made for registration of the vehicle.

Sec. 131. Crediting and apportionment of tax received. 1959, c. 308, § 1.—

I. In municipalities the treasurer shall credit money received from excise taxes to an excise tax account, from which it may be appropriated by the municipality for any purpose for which a municipality may appropriate money.

II. Excise taxes collected in unorganized places shall be credited by the county treasurer as undedicated funds for the unorganized place in which the tax was payable.

Sec. 132. False statements to any person receiving tax. 1959, c. 308, § 1.—Any person wilfully making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of said tax hereunder, shall be punished by a fine of not more than \$25.

CHAPTER 96

Sections 130-A, 134. Sewerage Charges.

Sec. 130-A. 1957, c. 405, § 18. Service charges for sewage disposal.—A municipality may establish a schedule of service charges from time to time upon improved real estate with buildings on it connected with a municipal sewer or disposal system for the actual use of the system. The charges shall be collected according to section 134.

CHAPTER 102

Emergency Municipal Finance Board.

Deorganized Towns and Plantations.

Sections 1-10	Emergency Municipal Finance Board.
Section 11	Direct Relief and Work Programs.
Sections 12-16	Deorganized Towns and Plantations.

Emergency Municipal Finance Board.

Sec. 1. Board of emergency municipal finance.—The board of emergency municipal finance, as heretofore established and hereinafter designated in this chapter as the “board,” shall be composed of the 3 persons who legally hold the offices of commissioner of finance and administration, treasurer of state and state tax assessor. Upon the succession of any person to any of these respective offices, he or she shall immediately become a member of the board and the person who formerly held such office shall cease to be such a member. The person holding the office of state tax assessor shall be the chairman of the board. The members of the board shall not receive any compensation for their services as such members except their expenses.

Sec. 2. Purpose.—The purpose and object of the establishment of the board is to enable the cities, towns and plantations that have fallen into financial difficulties to receive assistance from the state and to be re-established on a sound financial basis; and to assure to the state the collection of the taxes due from the said cities, towns and plantations to the state. All of the provisions of this chapter shall be liberally construed so as to carry out these intentions.

All powers and duties necessary to carry out the purposes set forth in this chapter are conferred on the board.

Sec. 3. Audit.—The board is authorized and empowered, in the event that a city, town or plantation becomes 1 year and 6 months in arrears in the payment of its taxes to the state in full or in part or defaults on any bond issue or payment of interest due thereon or refuses or neglects to pay school and other salaries due and has also received from the state funds in support of its poor, to cause to be made an audit of the financial condition of said city, town or plantation at the expense of said city, town or plantation, or an investigation of the financial affairs of such municipality that will reveal whether or not its affairs are in such condition that the interest of the state and public necessity in its judgment require that its affairs be taken over and administered under the provisions of this chapter and to make such other investigation of the affairs thereof as it shall deem wise to determine the reason for such failure to

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any time and from time to time authorize in writing any department or officer of said city, town or plantation to make expenditures or incur liabilities without such approval until further notice. The commissioner or commissioners may make recommendations in writing to any department or officer of said city, town or plantation.

Sec. 6. Temporary officials.—The commissioner or commissioners appointed under the provisions of section 4 may, if in their opinion it would be advantageous to said city, town or plantation, declare the offices of auditor, treasurer, collector and assessors or any other offices in said municipality vacant temporarily and appoint successors to any or all of the said offices to serve at the pleasure of the commissioner or commissioners. The appointees shall receive such compensation as the commissioner or commissioners shall fix and the former incumbents shall receive no compensation during their absence from office. The choice of managers, officers and agents shall be and remain with the board and their compensation shall be fixed by such board, any other statute to the contrary notwithstanding. The board may, however, if it deems it expedient, appoint the commissioner or commissioners to serve as any official in said municipalities and fix the compensation for serving in such capacity. In the event that the board shall consider it advisable, it may appoint 1 officer, commissioner or agent to administer two or more cities, towns or plantations.

Sec. 7. Loans; assessments.—The board is authorized after having taken over the administration of government and control of the financial affairs of any city, town or plantation, as provided hereinbefore, through the commissioner or commissioners in charge thereof, to make temporary loans to the extent of the constitutional debt limit of said city, town or plantation, and he or they are further empowered to issue negotiable commissioners' certificates, such certificates to be a preferred claim against all the assets of said city, town or plantation operated by the commissioner or commissioners, and to borrow from the state, if and when an amendment to the constitution of the state is adopted authorizing the same, in a sufficient amount to pay the outstanding state taxes of said city, town or plantation and such expenses of said board as shall be allocated thereto, and for other lawful purposes; said obligations to be signed by said commissioner or commissioners and otherwise to be issued in the same manner and form as provided by law upon the terms to be determined by said board, and to thereby become the valid debt of such city, town or plantation. In issuing temporary commissioners' certificates or any other acts pursuant to their duties in connection with the government of any city, town or plantation, the board shall have the same authority as is vested in the municipal officers and shall further have the right to issue the same as if authorized by the vote of the inhabitants of any such city, town or plantation at a regular election called for the purpose. Said board shall also have authority to lay assessments upon the

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After such notice has been given and before the date for filing claims against the inhabitants of said city, town or plantation has expired, the court shall fix the time for hearing upon the claims so filed, which hearing may be adjourned from time to time to determine the validity of the obligation and the amount thereof. Any party aggrieved by the finding of said court may appeal within 30 days to the superior court in the county where such municipality is located. The judgment of the single justice shall be binding upon all parties unless appealed from as aforesaid. All obligations determined by said court not to be valid claims against the inhabitants of said city, town or plantation shall be forever barred in any action against the inhabitants of said city, town or plantation and the finding of the court may be pleaded as a bar to any action brought upon said claim or claims. All indebtedness adjudicated to be valid against the inhabitants of said city, town or plantation by the finding of the single justice or on appeal, if such appeal is taken by either party, shall be thereafter considered as a valid outstanding indebtedness against the inhabitants of said city, town or plantation.

Sec. 10. Voluntary compromise settlements. 1957, c. 340, § 6.—The board, at any time prior to the commencement of proceedings under the provisions of section 9, during the pendency of such proceedings or after the termination thereof, when in its judgment it seems advisable to do so for the purpose of reestablishing upon a sound financial basis any municipality under its control by virtue of such action taken prior to January 1, 1943, may in behalf of such municipality offer compromise settlements to any or all of its creditors upon claims, demands or obligations of whatever nature which accrued prior to the assumption of such control by the board and upon all interest thereon whenever accrued.

Such an offer may be made to the state upon obligations due the state, whether arising from taxes, bonds, notes or otherwise by presentation to the treasurer of state; and upon recommendation, certification and approval in the manner prescribed in section 47 of chapter 15-A, the treasurer of state shall thereupon accept and receipt for the sum or sums so offered in full and final settlement, and the balance of any such obligation shall be charged off the books of account of the state.

With respect to such obligations due any county, whether arising from taxes, bonds, notes or otherwise, such offer may be made to its county commissioners and upon acceptance of such offer by them and tender of the sum agreed upon to the county treasurer, he shall accept and receipt for the same in full and final settlement. The balance of any such obligation shall thereupon be charged off the books of account of said county.

Provided, however, that nothing herein contained shall be construed as requiring any creditor or the holder of any obligation of such municipality to accept any offer of settlement made under the provisions hereof,

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title of which rests in the town at the time of deorganization or may come to the town subsequent to deorganization. The state tax assessor shall have the power and authority to assess taxes any time after the act terminating the organization of the town or plantation becomes operative by making assessment once a year under the laws now relating to the assessment of state taxes in unorganized territory, and the state tax assessor shall have the same power and authority to enforce the collection of said taxes as is now provided for the collection of state taxes. All moneys received by virtue of said assessment and collection, or disposal of property, shall be applied to the payment of necessary expenses of the state tax assessor in making such assessment, and to the payment of any obligations of said town or plantation outstanding at the time of termination of its organization, and to the payment of state and county taxes assessed against such town or plantation and for the completion of any public works of said town or plantation already begun. When in the best judgment of said state tax assessor final payment of all known accounts against said town, which has been or may be deorganized, has been made, or at the end of said period of 5 years, any funds unexpended, if any exist, shall be deposited by the former town if still in its possession, or by the treasurer of state if in his possession, with the county commissioners as an offset against future road taxes in such deorganized town, as already set forth in section 65 of chapter 89. If no road maintenance as described exists in said town, said unexpended funds shall be expended on repairs, maintenance or restoration of such town enterprise as may be designated by the state tax assessor in his capacity as hereinbefore described in this section.

Sec. 14. Cemetery trust funds.—The state tax assessor shall be authorized to transfer any cemetery trust funds held by the town at the time of deorganization to a cemetery association provided such association is formed under the laws of the state; and in the event that no such association exists, he may transfer such funds to the county commissioners. Such funds are to be retained for the purpose of allowing the interest only to be used in the same manner and for the same purposes for which the fund was originally accepted by the deorganized town. In the event that such funds are in the care and custody of the county commissioners and a cemetery association is subsequently formed, the county commissioners shall have the authority to transfer such funds to the cemetery association if they deem it advisable.

Sec. 15. Records surrendered.—Whenever any city, town or plantation within this state shall become deorganized, the city, town or plantation records shall be surrendered; all records of birth, marriage and death to the state registrar of vital statistics at Augusta and all other municipal records to the county commissioners in the county in which the municipality was located.

