**CHAPTER 311**

**FISCAL MATTERS**

**SUBCHAPTER 1**

**APPROPRIATIONS AND EXPENDITURES**

**§3551. Raising of money**

Towns shall annually raise money to be expended on town ways and highways and for the repair of bridges, and the same shall be assessed and collected as other town taxes and expended for said purposes by a road commissioner or commissioners.

**§3552. Expenditures to be spaced**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 290 (RP).

**SUBCHAPTER 2**

**ASSESSMENTS ON ABUTTING OWNERS**

**§3601. Apportionment of damages or benefits**

Whenever the city government lays out any new street or public way, or widens or otherwise alters or discontinues any street or way in a city, and decides that any persons or corporations are entitled to damage therefor, and estimates the amount thereof to each in the manner provided by law, it may apportion the damages so estimated and allowed, or such part thereof as to it seems just, upon the lots adjacent to and bounded on such street or way, other than those for which damages are allowed, in such proportions as in its opinion such lots are benefited or made more valuable by such laying out or widening, alteration or discontinuance, not exceeding in case of any lot the amount of such benefit, but the whole assessment shall not exceed the damages so allowed. Before such assessment is made, notice shall be given to all persons interested of a hearing before said city government, at a time and place specified, which notice shall be published in some newspaper in said city at least one week before said hearing.

**§3602. Notification to owners**

After said assessment provided for in section 3601 has been made upon such lots or parcels and the amount fixed on each, the same shall be recorded by the city clerk, and notice shall be given within 10 days after the assessment by delivering to each owner of said assessed lots resident in said city a certified copy of such recorded assessment, or by leaving it at his last and usual place of abode and by publishing the same 3 weeks successively in some newspaper published in said city, the first publication to be within said 10 days. Said clerk within 10 days shall deposit in the post office of said city, postage paid, a certified copy of such assessment directed to each owner or proprietor residing out of said city whose place of residence is known to said clerk, and the certificate of said clerk shall be sufficient evidence of these facts, and in the registry of deeds shall be the evidence of title in allowing or assessing damages and improvements, so far as notice is concerned.

**§3603. Board of arbitration**

Any person not satisfied with the amount for which he is assessed under section 3601 may, within 10 days after service of the notice provided for by section 3602 in either manner therein provided, by request in writing given to the city clerk, have the assessment upon his lot or parcel of land determined by arbitration. The municipal officers shall nominate 6 persons who are residents of said city, 2 of whom selected by the applicant with a 3rd resident person selected by said 2 persons shall fix the sum to be paid by him, and the report of such referees, made to the clerk of said city and recorded by him, shall be final and binding upon all parties. Said reference shall be had and their report made to said city clerk within 30 days from the time of hearing before the municipal officers as provided in section 3601.

**§3604. Collection procedure**

All assessments and charges made under sections 3601 to 3603, shall be certified by the municipal officers and filed with the tax collector for collection. If the person assessed, within 30 days after written notice of the amount of such assessments and charges, fails, neglects or refuses to pay said municipality the expense thereby incurred, a special tax in the amount of such assessment and charges may be assessed by the municipal assessors upon each and every lot or parcel of land so assessed and buildings upon the same, and such assessment shall be included in the next annual warrant to the tax collector for collection, and shall be collected in the same manner as state, county and municipal taxes are collected.

**§3605. Action for collection; amount recovered**

If said assessments under section 3601 are not paid and said city does not proceed to collect said assessments by a sale of the lots or parcels of land upon which such assessments are made, or does not collect, or is in any manner delayed or defeated in collecting such assessments by a sale of the real estate so assessed, then the said city, in the name of said city, may maintain an action against the party so assessed for the amount of said assessment, as for money paid, laid out and expended, in any court competent to try the same, and in such action may recover the amount of such assessment with 12% interest on the same from the date of said assessment and costs.

**§3606. Assessment for improvements**

Whenever a majority of the abutters in number and value upon any street or road in the thickly settled portion of any city or town shall in writing petition the city government or municipal officers of the town to improve said street or road by grading, parking, curbing, graveling, macadamizing, paving or in any other way making a permanent street of the same, or any part thereof, and to provide for the making and reconstructing of such street improvements, and such improvements are made, 2/3 of the cost thereof may be assessed on the property adjacent to and bounded on said street or road in the manner and with the same right of appeal provided in sections 3601 to 3605, which are made applicable to such assessments.

**§3607. Damages for raising or lowering streets**

When a way or street is raised or lowered by a road commissioner or person authorized to the injury of an owner of adjoining land, he may within a year apply in writing to the municipal officers, and they shall view such way or street and assess the damages, if any have been occasioned thereby, to be paid by the town. Any person aggrieved by said assessment may have them determined, on complaint to the Superior Court, in the manner prescribed in section 3005. Said complaint shall be filed in the Superior Court in the county where the land is situated within 60 days from the date of assessment.

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