

MAINE STATE LEGISLATURE

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Sixty - Third Legislature.

HOUSE.

No. 172.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
EIGHTY-SEVEN.

AN ACT additional to and amendatory of section eighty-two
of chapter six of the Revised Statutes relating to the Col-
lection of Highway Taxes on Lands in Unincorporated
Places.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows:*

SECTION 1. Section eighty-two of chapter six of the
2 Revised Statutes is hereby amended by adding thereto
3 the following:

'In addition to the method now provided in this section
5 for the collection of highway taxes assessed for the pur-
6 poses named therein, the county commissioners of any
7 county may, in writing, at any time subsequent to that
8 when the lands so assessed might be sold for non-payment
9 of the taxes assessed thereon, direct the treasurer of such
10 county to commence an action of debt in the name of the

11 inhabitants of said county, against the party liable to pay
12 such taxes ; but no such defendant shall be liable for any
13 costs of suit in such action, unless it appears by the declar-
14 ation and proof that payment of said tax had been duly
15 demanded by said treasurer before the suit was com-
16 menced,' so that said section as amended shall read as
17 follows :

'SECT. 82. If any owner fails to pay the sum so as-
19 sessed on his land for the expenses of making and open-
20 ing such new roads, within two months from the time
21 fixed therefor, as provided in section seventy-nine, or fails
22 within two months after the fifteenth day of each June, to
23 pay his assessment for repairing roads, as provided in the
24 two preceding sections, the county treasurer shall proceed
25 to sell the lands so assessed, by advertising the lists of un-
26 paid taxes, with the date of assessment and the time and
27 places of sale in the State paper, and in some paper, if
28 any printed in the county where the lands lie, three weeks
29 successively, the last publication to be at least thirty days
30 before the time of sale. No bid shall be received at such
31 sale for less than the amount due for the tax, costs and in-
32 terest at twenty per cent a year from the time prescribed
33 for the payment of said tax : and the treasurer shall sell
34 so much of said land as is necessary to pay the unpaid tax,
35 costs and interests as aforesaid, and give a deed thereof to
36 the purchaser, if any ; and if no one becomes a purchaser
37 at such sale, it shall be forfeited to the county ; and such
38 owner, or part owner, or tenant in common, may redeem
39 his interest therein at any time within two years from the
40 sale or forfeiture, by paying to the purchaser or the
41 county the sum for which it was sold or forfeited, with

42 interest at twenty per cent a year, and any sums subse-
43 quently paid for State and county taxes thereon. Any
44 owner of lands so sold shall receive his share in any
45 overplus of the proceeds of such sale, on exhibiting to the
46 treasurer satisfactory evidence of his title. In addition to
47 the method now provided in this section for the collection
48 of highway taxes assessed for the purposes named therein,
49 the county commissioners of any county may, in writing, at
50 any time subsequent to that when the lands so assessed
51 might be sold for non-payment of the taxes assessed there-
52 on, direct the treasurer of such county to commence an
53 action of debt in the name of the inhabitants of said county,
54 against the party liable to pay such taxes. But no such
55 defendant shall be liable for any costs of suit in such ac-
56 tion unless it appears by the declaration and proof that
57 payment of said tax had been duly demanded by said
58 treasurer before the suit was commenced.'

SECT. 2. This act shall not apply to taxes already as-
2 sessed.

SECT. 3. This act shall take effect when approved.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 24, 1887. }

Reported from Committee on Legal Affairs by Mr. HARRINGTON of
Norridgewock; ordered printed under joint rule.

NICHOLAS FESSENDEN, *Clerk.*