

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# Seventieth Legislature.

---

---

SENATE.

No. 99

---

---

## STATE OF MAINE.

---

IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND ONE.

---

AN ACT to amend chapter six of the Revised Statutes, as amended by sections one, two and seven of chapter seventy of the Public Laws of eighteen hundred and ninety-five, relating to sales of land for non-payment of taxes.

---

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

Section 1. Section one hundred and ninety-three of 2 chapter six of the Revised Statutes, as amended by sections one and two of chapter seventy of the Public Laws 4 of eighteen hundred and ninety-five, is hereby further 5 amended, so as to read as follows:

¶Sect. 193. For all taxes legally assessed on real estate 7 and on equitable interests assessed under section three of 8 said chapter, a lien is created to secure the payment of

9 said tax, which said lien shall take precedence of all other  
10 claims on said real estate, and shall continue in force until  
11 said tax shall be paid. If any such tax remains unpaid  
12 on the first Monday in May in the year succeeding the  
13 year in which said tax was assessed, the collector shall sell  
14 at public auction so much of such real estate or interest as  
15 is necessary for the payment of said tax, interest and all  
16 the charges, at nine o'clock in the forenoon of said first  
17 Monday in May, at the office of collector of taxes, in  
18 cities, and at the place where the last preceding annual  
19 town meeting was held, in towns. In the case of the real  
20 estate of resident owners, the collector may give notice  
21 thereof and of his intention to sell so much of said real  
22 estate or interest as is necessary for the payment of said  
23 tax and all charges, by posting notices thereof in the same  
24 manner and at the same places that warrants for town  
25 meetings are therein required to be posted, six weeks be-  
26 fore such first Monday in May, designating the name of  
27 the owner if known, the right, lot and range, the  
28 number of acres as nearly as may be, the amount  
29 of tax due, and such other short description as is  
30 necessary to render its identification certain and plain.  
31 And in the case of taxes assessed on the real estate of non-  
32 resident owners, he shall cause said notices to be published  
33 in some newspaper, if any, published in the county where  
34 said real estate lies, three weeks successively; such publi-  
35 cation to begin at least six weeks before said first Monday  
36 in May: if no newspaper is published in said county, said  
37 notices shall be published in like manner, in the state  
38 paper; he shall, in the advertisements so published, state  
39 the name of the town, and if within three years it has been

40 changed for the whole or a part of the territory, both the  
41 present and former name shall be stated, and that, if the  
42 taxes, interest and charges are not paid on or before such  
43 first Monday in May, so much of the estate as is sufficient  
44 to pay the amount due therefor with interest and charges,  
45 will be sold without further notice, at public auction, on  
46 said first Monday in May, at nine o'clock in the forenoon,  
47 at the office of the collector of taxes, in cities, and at the  
48 place where the last preceding annual town meeting was  
49 held, in towns. The date of the commitment shall be  
50 stated in the advertisement. In all cases, said collector  
51 shall lodge with the town clerk a copy of each such notice,  
52 with his certificate thereon that he has given notice of the  
53 intended sale as required by law. Such copy and certifi-  
54 cate shall be recorded by said clerk and the record so  
55 made shall be open to the inspection of all persons in-  
56 terested. The clerk shall furnish to any person desiring  
57 it an attested copy of such record, on receiving payment  
58 or tender of payment of a reasonable sum therefor; but  
59 notices of sales of real estate within any village corpora-  
60 tion for unpaid taxes of said corporation may be given by  
61 notices thereof, posted in the same manner, and at the  
62 same places as warrants for corporation meetings, and by  
63 publication as aforesaid. No irregularity, informality or  
64 omission in giving the notices required by this act, or in  
65 lodging copy of any of the same with the town clerk, as  
66 herein required, shall render such sale invalid, but such  
67 sale shall be deemed to be legal and valid, if made at the  
68 time and place herein provided, and in other respects ac-  
69 cording to law, except as to the matter of notice. For  
70 any irregularity, informality or omission in giving notice

71 as required by this act, and in lodging copy of the same  
72 with the town clerk, the collector shall be liable to any  
73 person injured thereby.'

Sect. 2. The notice and advertisement of the collector  
2 shall be in substance as follows :

'Unpaid taxes on lands of resident and non-resident  
4 owners situated in the town of \_\_\_\_\_, in the county of  
5 \_\_\_\_\_, for the year \_\_\_\_\_. (N. B.) The name of the  
6 town was formerly \_\_\_\_\_, (to be stated in the case of  
7 change of name, as mentioned in section one.) The fol-  
8 lowing list of taxes on real estate of resident and non-  
9 resident owners in the town of \_\_\_\_\_, for the year \_\_\_\_\_,  
10 committed to me for collection for said town, on the  
11 day of \_\_\_\_\_, remain unpaid; and notice is hereby given  
12 that if said taxes, interest and charges are not previously  
13 paid, so much of the real estate taxed as is sufficient to  
14 pay the amount due therefor, including interest and  
15 charges, will be sold at public auction at \_\_\_\_\_, in said  
16 town on the first Monday of May, 18 \_\_\_\_\_, at nine o'clock  
17 A. M.' (N. B. Here follows the list, a short descrip-  
18 tion of each parcel taken from the inventory to be  
19 inserted in an additional column.)

'C. D. Collector of taxes of the town of \_\_\_\_\_.'

Sect. 3. Section one hundred and ninety-seven of said  
2 chapter six of the Revised Statutes, as amended by sec-  
3 tion seven of chapter seventy of the Public Laws of  
4 eighteen hundred and ninety-five, is hereby further  
5 amended, so as to read as follows :

'Sect. 197. The collector making any sale of real estate  
7 for non-payment of taxes, shall, within thirty days after  
8 such sale make a return, with a particular statement of

9 his doings in making such sale, to the clerk of his town ;  
10 who shall record it in the town records ; and said return, or  
11 if lost or destroyed, an attested copy of the record thereof,  
12 shall be evidence of the facts therein set forth in all cases  
13 where such collector is not personally interested.'

'The collector's return to the town clerk shall be in sub-  
15 stance as follows :

'Pursuant to law, I caused the taxes assessed on the real  
17 estate described herein, situated in the town of            for  
18 the year            , to be advertised according to law by posting  
19 notices as required by law and by advertising in the  
20 three weeks successively, the first publication being on the  
21            day of            and at least six weeks before the day  
22 of sale ; I, also, at least ten days before the day of sale,  
23 notified the owners or occupants of said lands, and addressed  
24 to the non-resident owners of unoccupied lands whose  
25 addresses were known to me, notice of the time and place  
26 of said sale in the manner provided by law as follows ;  
27 and afterwards on the first Monday of May, 18    , at            ,  
28 in said            , at nine o'clock, A. M., being the time and  
29 place of sale, I proceeded to sell according to the tenor of  
30 the advertisement, the estates upon which the taxes so  
31 assessed remained unpaid ; and in the schedule following is  
32 set forth each parcel of the estate so offered for sale, the  
33 amount of taxes, and the name of the purchaser ; and I  
34 have made and executed deeds of the several parcels to the  
35 several persons entitled thereto, and placed them on file in  
36 the town treasurer's office, to be disposed of as the law  
37 requires.

## SCHEDULE No. 1.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
----------------	--------------------------	--------------------------------------	----------------	--------------------

In witness of all which I have hereunto subscribed **my**  
 40 name, this            day of            , 18    .

C. D., Collector of taxes of the town of            .'



STATE OF MAINE.

---

IN HOUSE OF REPRESENTATIVES,

AUGUSTA, March 6, 1901.

Presented by Mr. PRINCE of Oxford, and on motion by same Senator laid on table to be printed, pending reference to Committee on Legal Affairs.

W. S. COTTON, *Clerk.*