

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 318

House of Representatives, March 4, 1919.

Referred to Committee on Taxation and 500 ordered printed.
Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Garcelon of Auburn.

STATE OF MAINE

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

AN ACT to Amend Sections Seventy-six, Seventy-eight and
Eighty of Chapter Eleven of the Revised Statutes, Relat-
ing to Redemption of Real Estate Sold at Tax Sales.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section seventy-six of chapter eleven of the
2 revised statutes is hereby amended by striking out the
3 following words in the eighth, ninth and tenth lines there-
4 of: "in the case of lands of resident owners, and one
5 year from the day of sale in the case of lands of non-resi-
6 dent owners," also by striking out the following sentence
7 in the fifteenth, sixteenth and seventeenth lines thereof:
8 "If the deed of land of a non-resident owner is recorded

9 within thirteen months after the day of sale, no interven-
10 ing attachment or conveyance shall affect the title," so
11 that said section as amended shall read as follows :

‘Sect. 76. When real estate is so sold for taxes, the col-
2 lector shall, within thirty days after the day of sale, lodge
3 with the treasurer of his town a certificate under oath des-
4 ignating the quantity of land sold, the names of the own-
5 ers of each parcel, and the names of the purchasers ; what
6 part of the amount of each was tax, and what was cost
7 and charges ; also a deed of each parcel sold, running to
8 the purchasers. The treasurer shall not deliver the deeds
9 to the grantees, but put them on file in his office, to be
10 delivered at the expiration of two years from the day of
11 sale, if the owner does not within such time redeem his
12 estate from the sale, by payment of the taxes, and all
13 charges, and interest on the whole at the rate of ten per
14 cent from the day of sale to the time of redemption, and
15 costs as above provided, with sixty-seven cents for the
16 deed and certificate of acknowledgment and all sums paid
17 for internal revenue stamps affixed to such deed. If so
18 redeemed, the treasurer shall give the owner a certificate
19 thereof, cancel the deed, and pay to the grantee, on de-
20 mand, the amount so received for him. If not so paid, he
21 shall deliver to the grantee his deed, on payment of the
22 fees, as aforesaid, for the deed and acknowledgment, and
23 thirty cents more for receiving and paying out the pro-
24 ceeds of the sale. For the fidelity of the treasurer in

25 discharging the duties herein required, the town is re-
26 sponsible, and has a remedy on his bond in case of de-
27 fault.'

Sect. 2. Section seventy-eight of said chapter eleven
2 is hereby amended by striking out the last sentence thereof,
3 so that said section as amended shall read as follows:

'Sect. 78. The person interested in the estate, by pur-
2 chase at the sale, may pay any tax assessed thereon, be-
3 fore or after that so advertised, and for which the estate
4 remains liable, and on filing with the treasurer the receipt
5 of the officer to whom it was paid, the amount so paid shall
6 be added to that for which the estate was liable, and shall
7 be paid by the owner redeeming the estate, with interest
8 at the same rate as on the other sums.'

Sect. 3. Section eighty of said chapter eleven is hereby
2 amended by striking out the words "of resident proprie-
3 tors" in the third and fourth lines thereof, so that said
4 section as amended shall read as follows:

'Sect. 80. Any person to whom the right by law belongs,
2 may, at any time within two years from the day of sale,
3 redeem any real estate or interest sold for taxes, on pay-
4 ing into the town treasury for the purchaser, the full
5 amount so certified to be due, both taxes and cost, includ-
6 ing the sum allowed for the deeds and stamps, with in-
7 terest on the whole at the rate of ten per cent a year from
8 the date of the sale, which shall be received and held by
9 said treasurer as the property of the purchaser aforesaid;

10 and the treasurer shall pay it to said purchaser, his heirs
11 or assigns, on demand; and if not paid when demanded,
12 the purchaser may recover it in any court of competent
13 jurisdiction, with costs and interest at the rate of twenty
14 per cent, after such demand. The sureties of the treasurer
15 shall pay the same on failure of said treasurer. And in
16 default of payment by either, the town or plantation shall
17 pay the same with costs and interest as aforesaid.'