

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

SENATE

NO. 186

In Senate, March 10, 1919.

Reported by Mr. Gannett from Committee on Taxation and
laid on table to be printed under joint rules.

P. F. CRANE, Secretary.

Presented by Senator Davies of Cumberland.

STATE OF MAINE

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

AN ACT to Amend Section Three of Chapter Two Hundred
and Fifty-three of the Revised Statutes, to Provide for the
Collection of Delinquent Taxes.

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

Section three of chapter two hundred and fifty-three of
2 the revised statutes is hereby amended by striking out the
3 following words in lines thirteen and fourteen, "under
4 such conditions as may be determined by the board of
5 state assessors," and inserting therefor the following:
6 'When the time for the payment of the tax to the treasurer
7 of state has expired, and it is unpaid, the treasurer of
8 state shall give notice thereof to the delinquent property

9 owner, and unless such tax shall be paid within sixty days,
10 the treasurer of state may issue his warrant to the sheriff
11 of the county, requiring him to levy by distress and sale
12 upon the personal property of said property owner, and
13 the sheriff or his deputy shall execute such warrants, so
14 that said section as amended shall read as follows:

‘Sect. 3. Taxes levied under the provisions of section
2 one shall be paid to the treasurer of state on or before
3 October first of each year, and the treasurer of state shall
4 at once credit the county treasurer with the amount of
5 county tax so received, and this amount, plus interest after
6 October first, shall be paid by the treasurer of state to
7 the several county treasurers within thirty days from re-
8 ceipt thereof, and the governor and council are hereby au-
9 thorized to draw their warrants for the same as above pro-
10 vided. A lien is created on all personal property for such
11 taxes and expenses incurred in accordance with the pro-
12 visions of section two, and such property may be sold for
13 the payment of such taxes and expenses at any time after
14 October first. When the time for the payment of the tax
15 to the treasurer of state has expired, and it is unpaid, the
16 treasurer of state shall give notice thereof to the delin-
17 quent property owner, and unless such tax shall be paid
18 within sixty days, the treasurer of state may issue his war-
19 rant to the sheriff of the county, requiring him to levy by
20 distress and sale upon the personal property of said prop-
21 erty owner, and the sheriff or his deputy shall execute such

22 warrants, but any balance remaining after deducting taxes
23 and necessary additions made in accordance with the pro-
24 visions of this act shall be returned to the owner or person
25 in possession of such property.'