

# MAINE STATE LEGISLATURE

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(NEW DRAFT)

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**EIGHTY-SECOND LEGISLATURE**

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**H. P. No. 1222**

**H. D. No. 436**

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House of Representatives, March 20, 1925.

Reported by Mr. Nichols of Portland from Committee on  
Judiciary and laid on table to be printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

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**STATE OF MAINE**

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**IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-FIVE**

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AN ACT to Amend Section 76 of Chapter 11 of the Revised  
Statutes as Amended by Chapter 182 of the Public Laws  
of 1921, to Provide for Notice to Mortgagees in Case Mort-  
gaged Real Estate Is Sold for Taxes; to Provide for Re-  
demption by a Mortgagee if Notice Is not Given; and to  
Provide for Redemption in Case Real Estate Is Sold for  
Taxes When Same Are Assessed Against the Name of a  
Person Not the True Owner.

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

Section seventy-six of chapter eleven, revised statutes, as  
2 amended by Chapter one hundred and eighty-two of the  
3 public laws of nineteen hundred and twenty-one is hereby

4 amended by striking out the whole of said section seventy-  
5 six and inserting in lieu thereof the following:

‘Sect. 76. Collector to lodge with treasurer, certificate of  
2 sale and deed; proceedings, if redeemed; if not redeemed,  
3 grantee shall receive deed; notice to mortgagee.

When real estate is so sold for taxes, the collector shall,  
2 within thirty days after the day of sale, lodge with the  
3 treasurer of his town a certificate under oath, designating  
4 the quantity of land sold, the names of the owners of each  
5 parcel and the names of the purchasers; what part of the  
6 amount of each was tax and what was cost and charges;  
7 also a deed of each parcel sold, running to the purchasers.  
8 The treasurer shall not at that time deliver the deeds to  
9 the grantees, but put them on file in his office, to be deliv-  
10 ered at the expiration of two years from the day of sale,  
11 and the treasurer shall after the expiration of two years  
12 deliver said deed to the grantee or his heirs, provided the  
13 owner, the mortgagee, or any person in possession or other  
14 person legally taxable therefor does not within such time  
15 redeem the estate from such sale, by payment or tender of  
16 the taxes, all the charges and interest on the whole at the  
17 rate of ten per cent. per annum from the date of sale to  
18 the time of redemption, and costs as above provided, with  
19 sixty-seven cents for the deed and certificate of acknowl-  
20 edgment, and all sums paid for internal revenue stamps  
21 affixed to such deed.

If there is an undischarged mortgage or mortgages duly

2 recorded on the estate so sold for taxes, the purchaser at  
3 such sale shall notify the holder of record of each of such  
4 mortgages within sixty days from the date of said sale, by  
5 sending a notice in writing by registered letter addressed  
6 to the record holder of such mortgage or mortgages at the  
7 residence of such holder as given in the registry of deeds  
8 in the county where said real estate is situated, stating that  
9 he has purchased the estate at a tax sale on such date and  
10 request the mortgagee to redeem the same. If such notice  
11 is not given and the real estate is sold for taxes and the  
12 deed delivered, the holder of record of any mortgage, which  
13 mortgage was on record in the registry of deeds at the time  
14 of said sale, may redeem the land so sold at any time within  
15 three months after receiving actual notice of such sale, by  
16 the payment or tender of the amounts, interest and costs  
17 as above specified, and the registry fee for recording and  
18 discharging the deed, if the deed has been recorded, and  
19 the deed shall be discharged by the grantee therein, or the  
20 owner under the tax deed at the time of redemption, in  
21 manner provided for the discharge of mortgages of real es-  
22 tate.

If any owner of real estate which is assessed to any former  
2 owner who was not the owner on April 1st of the taxable  
3 year as assessed, or to owners unknown, does not have  
4 actual notice of the sale of his real estate for taxes within  
5 said two years, he may, at any time, within three months  
6 after he has had actual notice redeem the land so sold from

7 such sale although the deed may have been recorded, by  
8 payment or tender of the amounts, interest and costs as  
9 above specified and the Registry fee for recording and dis-  
10 charging the deed, in case the deed has been recorded, and  
11 the deed shall be discharged by the grantee therein, or the  
12 owner under the tax deed at the time of redemption, in  
13 manner provided for the discharge of mortgages on real  
14 estate.

If the real estate is redeemed before the deed is delivered,  
2 the Treasurer shall give the owner, mortgagee or party to  
3 whom the land is assessed or other person legally taxable  
4 therefor a certificate thereof, cancel the deed and pay to  
5 the grantee on demand the amount so received from him.  
6 If the amounts, interest and costs above specified are not  
7 paid to the Treasurer within the time as above specified, he  
8 shall deliver to the grantee his deed upon the payment of  
9 the fees aforesaid for the deed and acknowledgment and  
10 thirty cents more for receiving and paying out the proceeds  
11 of the sale, but all tax deeds of land upon which there is  
12 an undischarged mortgage duly recorded shall carry no  
13 title except subject to such mortgage, unless the purchaser  
14 at such tax sale gives to the record holder of the mortgage,  
15 notice as above provided. For the fidelity of the treasurer  
16 in discharging his duties herein required, the town is re-  
17 sponsible, and has a remedy on his bond in case of default.'