

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth  
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

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Published by the Secretary of State, in conjunction  
with the Revisor of Statutes in accordance with the  
Resolves of the Legislature approved June 28, 1820,  
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

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## CHAP. 85

municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. The bond provided under this section shall cover all taxes assessed under section 32 of chapter 13, as amended by section 1 of this act.'

Sec. 4. R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto new sections to be numbered as follows:

'Sec. 28-A. Enforcement of supplemental assessments. When taxes are assessed under section 32 of chapter 13, as amended by section 1 of this act, the lien upon real estate shall be enforced as provided in section 28 of this chapter or in chapter 244 of the public laws of 1933, as amended, except that if real estate shall have been alienated to a bona fide purchaser for value since the assessment was omitted or invalidly made, to an owner other than a city or town, and record of transfer duly recorded, or notice of the transfer with a description of the property is given in writing to the assessors, the lien shall terminate unless the tax thus assessed is committed within 1 year from the assessment date of the year involved; otherwise it shall continue in full force and effect.'

'Sec. 28-B. Duties of tax collectors. Collectors of taxes and city and town treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors in writing stating the name of the proper party to be assessed, if known, in order that an assessment may be made as provided in section 32 of chapter 13, as amended by section 1, of this act.'

Approved March 17, 1939.

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## Chapter 85

AN ACT Relative to Enforcing the Collection of Real Estate Taxes by the Alternative Method.

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

P. L., 1933, c. 244, § 1, amended. Section 1 of chapter 244 of the public laws of 1933, as amended by chapter 28 of the public laws of 1935 and chapter 136 of the public laws of 1937, is hereby further amended to read as follows:

'Sec. 1. Alternative method for the enforcement of liens for taxes on real estate. Liens on real estate created by section 3 of chapter 13 of the revised statutes, in addition to other methods, previously established by law may be enforced in the following manner, provided, however, that in the

inventory and valuation upon which the assessment is made there shall be a description of the real estate sufficiently accurate to identify it: Any officer to whom a tax has been committed for collection, may, after the expiration of 8 months and within 1 year after the date of commitment to him of said tax, ~~in the case of a person resident in the town where the tax is assessed,~~ give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail, to his last ~~and usual known~~ place of abode, ~~with a personal return receipt demanded and received,~~ a notice in writing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service or mailing of such notice. If an owner or occupant of real estate to whom said real estate is taxed shall die before such demand is made on him, such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees. After the expiration of said 10 days and within 10 days thereafter ~~in the case of a resident, and in all other cases within a year from the date of the commitment of said tax to said officer,~~ said officer shall record in the registry of deeds of the county or registry district where said real estate is situated, a certificate signed by said officer setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this act and that said tax remains unpaid. ~~In all cases, except in the case of a resident, said certificate so filed need not contain the allegation that payment of said tax has been demanded.~~ When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name it will be sufficient to record in said registry said certificate in the name of the heirs or the devisees of said decedent without designating them by name. At the time of the recording of the certificate in the registry of deeds as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate and also at the time of recording as aforesaid, the said officer shall mail by registered letter to each record holder of a mortgage on said real estate, addressed to him at his place of last and usual abode, a true copy of said certificate. If the real estate has not been assessed to its record owner the officer shall send by registered mail a like notice to the record owner. The fee to be charged to the taxpayer for said notice and filing shall not exceed \$1 and the fee to be charged by the register of deeds for such filing shall not exceed 50 cents.'