

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1857.

PART SECOND.

AUGUSTA:
STEVENS & BLAINE, PRINTERS TO THE STATE.
1857.

THIRTY-SIXTH LEGISLATURE.

HOUSE.]

[No. 23.]

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
FIFTY-SEVEN.

AN ACT regulating the sale and redemption of lands
taxed to non-resident owners, and of other
lands sold for taxes.

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

SECT. 1. At the expiration of nine months and not
2 exceeding ten months from the date of the commit-
3 ment of his bills, the collector shall make an accurate
4 copy of so much thereof as relates to the taxes as-
5 sessed on the real estate of non-resident owners,
6 whether described as such in his bills by name or as
7 owners unknown, which remain unpaid at that date,
8 and certify thereon that such taxes so remain unpaid,

9 and deliver it to the treasurer of his town. The trea-
10 surer shall forthwith record the list and certificate in
11 a book kept by him for that purpose. The list so re-
12 turned adding thereto the number and range of the
13 lots, rights and divisions, the valuation and other
14 short description taken from the inventory, which will
15 serve to identify the estate, he shall cause to be pub-
16 lished in the State paper, three weeks successively,
17 within three months after the date of the collector's
18 return; and he shall, in the advertisement so pub-
19 lished, state the name of the town, and if it has been
20 changed, for the whole or a part of the territory by
21 the Legislature, within three years, the present and
22 former name shall both be stated, and give notice that
23 if the taxes, interest and charges are not paid within
24 eighteen months from the date of the commitment, so
25 much of the estate will be sold as will be sufficient to
26 pay the amount due therefor, with interest and charges,
27 without further notice, at public auction, at a place,
28 and at a day and hour, after the expiration of the
29 eighteen months, and not exceeding twenty months
30 from the date of the commitment. The date of the
31 commitment, the name of the collector, and the date

32 of his return shall be stated in the advertisement. A
33 copy of the advertisement shall by the treasurer be
34 delivered to the town clerk, and be by him recorded
35 within the three months.

SECT. 2. After twelve months from the date of the
2 commitment, any person may pay to the treasurer
3 the amount due on any such tax, with interest, at the
4 rate of twenty-five per cent. per annum, commencing at
5 the expiration of twelve months from the date of the
6 commitment, and the costs of advertising, ascertained
7 by adding to the sum paid the printer fifty per cent.
8 thereof, and dividing the aggregate by the number of
9 taxes advertised; the amount so obtained to be charged
10 to each. The treasurer shall thereupon give him a
11 certificate, by him signed, in which shall be stated the
12 amount of tax by him paid, the name of the person to
13 whom the tax was assessed, or if assessed to a person
14 unknown, it shall be so stated, the date of the pay-
15 ment, and that if it is not re-paid by the owner before
16 the expiration of eighteen months from the date of the
17 commitment, with interest, at the rate of twenty-five
18 per cent. per annum, a deed conveying the estate on
19 which he has so paid the tax, is to be made to him.

20 The owner thereof may redeem the estate by paying
21 to the treasurer the amount so paid, with interest, as
22 aforesaid, at any time before the close of the eighteen
23 months, and the treasurer shall give him a receipt
24 therefor, which shall fully discharge the tax and all
25 claims, by reason of these proceedings.

SECT. 3. At the hour appointed for the sale, the
2 treasurer shall offer for sale so much of the estate
3 taxed, as shall be required to pay the tax, interest and
4 costs, estimated as in the preceding section, remaining
5 due. If the bidding is for less than the whole, it shall
6 be for a fractional part of the estate, and the bidder
7 who will pay the sum due for the least fractional part
8 shall be the purchaser. The treasurer shall, upon
9 payment of the sum due by the bidder, by his deed,
10 under his hand and seal of office, duly executed and
11 acknowledged, in the name of the town, convey to the
12 purchaser the estate so sold. He shall, also, immedi-
13 ately after the sale, make a similar deed to each per-
14 son who has paid taxes under the provisions of the
15 second section, in case the amount has not been re-
16 paid as is therein provided. He shall not deliver the

17 deeds to the grantees, but put them on file in his office,
18 to be delivered at the expiration of one year from the
19 day of sale, in case the owner shall not within that
20 time redeem his estate from the sale, by the payment
21 of the taxes, interest and costs, as is above provided,
22 with sixty-seven cents for the deed and certificate of
23 acknowledgment. If so paid, he shall give the owner
24 a certificate thereof and cancel the deed, and pay over
25 to the grantee, on demand, the amount so received for
26 him. If not so paid, he shall deliver to the grantee
27 his deed, on payment of the fees as aforesaid, for the
28 deed and acknowledgment. Within four days after
29 the sale he shall make a record of his doings, in adver-
30 tising and subsequent proceedings, and selling and
31 conveying the estates so returned. For his fidelity in
32 discharging his duties required by this act, the town
33 shall be responsible, and shall have a remedy in case
34 of default on his bond. He may, if necessary to com-
35 plete the sales, adjourn the auction from day to day.

SECT. 4. The person interested in the estate, either
2 by payment to the treasurer of the tax, or by purchase
3 at the sale, may pay any tax assessed, on the same es-

4 tate, previously or subsequently to that so advertised,
5 and for which the estate remains liable, and on filing
6 with the treasurer the receipt of the officer to whom
7 it was paid, the amount so paid shall be added to that
8 for which the estate was liable, and shall be paid by
9 the owner redeeming the estate, with interest at the
10 same rate as on the other sums. After the deed is so
11 delivered, the owner shall have six months within
12 which to redeem his estate, by paying to the pur-
13 chaser the sums by him so paid, with interest, at the
14 rate of twenty-five per cent. per annum.

SECT. 5. In any trial involving the validity of any
2 such sale, it shall be sufficient for the party claiming
3 under it, to produce the treasurer's deed, duly execu-
4 ted and recorded, the assessments signed by the assess-
5 ors, their warrants to the collector, and to show that
6 the taxes were advertised, according to law; but no
7 person shall be entitled to commence or maintain any
8 action, or suit in law or equity, involving the validity
9 of any such sale, until the amount required to redeem
10 the estate shall have been paid.

SECT. 6. Any owner of the real estate so taxed,

2 having paid the tax, or before or after the sale paid
3 the amount herein required to redeem his estate, may
4 at any time within one year after making such pay-
5 ment, commence a suit against the town, to recover
6 the amount paid ; and if on trial it appears that any
7 requirement of the law has not been complied with, in
8 raising the money, assessing the tax, or in the subse-
9 quent proceedings, for the collection thereof, he shall
10 have judgment for the amount so paid and interest,
11 at the rate of twenty-five per cent. per annum ; or if
12 a part only of the tax so assessed is liable to the ob-
13 jection, then for so much of the sum paid as will
14 amount to such part, and the interest and charges to
15 the same appertaining. If not commenced within the
16 year, the claim shall be forever barred. The suit may
17 be in the Supreme Judicial Court, and the plaintiff
18 recovering judgment therein shall have full costs,
19 although the amount of damages be less than twenty
20 dollars.

SECT. 7. The municipal officers of the town may
2 employ one of their own number, or some other person,
3 to attend the sale of any real estate to be sold for taxes,
4 in which their town is interested, and bid therefor a

5 sum sufficient to pay the amount due and charges, for
6 the benefit of the town, and the title, if conveyed to
7 him, shall be held in trust for the town.

SECT. 8. Section seventy-eight of chapter fourteen
2 of the Revised Statutes, and section one to nine, in-
3 clusive, and section nineteen of chapter one hundred
4 and twenty-three of the public laws of 1844, and chap-
5 ter one hundred and seventy-two of the public laws of
6 1850, are hereby repealed, except that they shall re-
7 main in force for all purposes required to complete
8 the collection of taxes heretofore assessed.

SECT. 9. In all cases where real estate has been
2 sold for State, County or Town taxes, the owner may
3 pay the sums necessary to redeem the same, within
4 the time allowed by law, into the treasury of the State,
5 County or Town, to which the tax is to be paid; and
6 such payment, seasonably made, shall redeem the es-
7 tate. It shall be the duty of the treasurer to pay the
8 amount so received by him to the person entitled, ac-
9 cording to the records and documents in his office, to
10 receive the same. The provisions of this section shall
11 apply to sales made before, as well as after the passing
12 of this act.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
Feb. 14, 1857.

Laid upon the table, by Mr. Brown, of Milford, and referred to the Committee on the Judiciary.

Sent up for concurrence.

GEO. W. WILCOX, *Clerk.*

IN SENATE, Feb. 16, 1857. Concurred.

JOSEPH B. HALL, *Secretary.*

HOUSE OF REPRESENTATIVES, }
March 4, 1857.

Read twice, laid on the table, and 500 copies ordered to be printed.

GEO. W. WILCOX, *Clerk.*