

# 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.

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PART SECOND.

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

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# THIRTY-SIXTH LEGISLATURE

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SENATE.]

[No. 17.

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## STATE OF MAINE.

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AMENDMENT proposed by Mr. Jones of York, to Bill, An Act regulating the sale and redemption of Lands taxed to non-resident owners, and of other lands sold for taxes.

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Strike out all after the enacting clause, and insert the following:

SECTION 1. If any tax assessed upon non-resident land is  
2 not paid within six months from the date of the assessment, the  
3 officer of the city, town or plantation, to whom such tax is com-  
4 mitted for collection, may bring an action of debt for the same,  
5 in the name of the city, town or plantation, against the owner  
6 of the land in any court of competent jurisdiction, and the same  
7 proceedings therein may be had as in other cases.

SECT. 2. If non-resident land is taxed to owners unknown  
2 in the lists committed to such officer, or he shall have doubts as  
3 to the owner of such land at the commencing of such action,

4 thought such non-resident land may be taxed in his list to some  
5 person or persons named therein, he may bring a petition in the  
6 name of the city, town or plantation, before the court in which  
7 an action of debt might have been brought, as provided in the  
8 first section of this act, setting forth in such petition a concise  
9 description of the land taxed, by the number of the lot, abutments,  
10 or otherwise, the fact of the assessment and its amount, and the  
11 non-payment of the tax; and the court shall order such notice  
12 to be published, for such length of time as it shall think neces-  
13 sary, in the state paper, and in some newspaper published in  
14 the county where the land lies, if any such paper is published  
15 in such county, the first publication thereof to be not less than  
16 three months before the day of the return of said notice;  
17 and thereafter such proceedings shall be had in said court in  
18 relation to the matter, as is provided in cases where the owner  
19 of non-resident land is known; but judgment shall not be  
20 rendered until one year after the assessment was made.

SECT. 3. When judgment is rendered, it shall be for the  
2 amount of the tax and costs; and if rendered after one year  
3 from the date of the assessment, for interest at the rate of twenty  
4 per cent. per annum, for the time after the expiration of the  
5 year aforesaid, and each shall be distinctly set forth by itself  
6 in the execution issued on such judgment.

SECT. 4. If any judgment is settled before the levy and  
2 sale, as is hereinafter provided, interest, at the rate of twenty

3 per cent. per annum, on the whole amount of such execution,  
4 from the date of the rendition of judgment, may be required.

SECT. 5. The city, town or plantation, has a lien on non-  
2 resident land for all taxes assessed thereon, and all cost and  
3 interest accruing, which shall continue for thirty days after  
4 judgment, recovered for such taxes, which may be enforced by  
5 a seizure on execution and levy thereof, by a sale and conveyance  
6 of the land in the same manner as a right to redeem land under  
7 mortgage is seized and sold; and the owner shall have the same  
8 right to redeem the same as is provided by law for the redemp-  
9 tion of mortgaged land when sold on execution, excepting interest  
10 at the rate of twenty per cent. per annum may be exacted.

SECT. 6. When any lands seized and sold under the pro-  
2 visions of this act shall sell for more than enough to pay the  
3 tax, costs of suit and levy, and the expense of conveyance, the  
4 officer shall pay the residue to the delinquent owner of the  
5 land, or his order, on reasonable demand. But if any sub-  
6 sequent tax, to that on which judgment was recovered, has  
7 been assessed on the land, the officer shall pay such residue  
8 to the treasurer of the city, town or plantation, to be held in  
9 trust till such subsequent tax, with all costs accrued and in-  
10 terest thereon, to be computed in the manner herein before  
11 named, shall be paid.

SECT. 7. All acts and parts of acts inconsistent with this  
2 act, are hereby repealed.

STATE OF MAINE.

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IN SENATE, April 8, 1857.

ORDERED, That 350 copies of the foregoing proposed Amendment be printed for the use of the Legislature.

ATTEST :

JOSEPH B. HALL, *Secretary.*

