

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# ONE HUNDRED AND FOURTH LEGISLATURE

---

---

**Legislative Document**

**No. 111**

---

---

H. P. 103

House of Representatives, January 9, 1969

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cottrell of Portland.

---

---

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

---

---

### AN ACT Relating to Enforcement of Real Estate Taxes in Unorganized Territory.

---

---

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

**Sec. 1. R. S., T. 36, § 1281, amended.** Section 1281 of Title 36 of the Revised Statutes, as last amended by section 7 of chapter 271 of the public laws of 1967, is further amended to read as follows:

**§ 1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry**

State, county and forestry district taxes on real estate mentioned in section 1141 shall be paid on or before the first day of October following the date of assessment and such taxes shall be delinquent on the first day of February of the next year. Whenever such taxes are assessed on a biennial basis, the taxes for the 2nd year of the biennium shall be paid on or before the first day of October of such 2nd year and, including supplementary taxes assessed under section 1331, shall be delinquent on the first day of the next February next following the date of assessment. On or before the 20th day of February annually, the State Tax Assessor shall send by mail to the last known address of each owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed, the amount of unpaid taxes, interest to the first day of February, and publication costs of \$3, and alleging that a lien is claimed on such real estate for payment of such taxes, interest and costs, with a demand that payment be made by the first day of March, following. On or before the 20th day of February annually, the State Tax Assessor shall publish in the state paper and in some newspaper, if any, published in the county where the real estate lies, a list, con-

taining the name or names of the owners according to the last state valuation, **or the valuation established in accordance with section 1331**, the amount of unpaid taxes, together with interest and costs, and a description according to the last state valuation, **or the valuation established in accordance with section 1331**, of the real estate upon which taxes remain unpaid. If such taxes and interest to date of payment and costs are not paid by such first day of March, the State Tax Assessor shall record between the first and 15th days of March in the registry of deeds of the county or registry district where such real estate lies a certificate signed by the State Tax Assessor, setting forth the name or names of the owners according to the last state valuation, **or the valuation established in accordance with section 1331**, the description of such real estate assessed as contained in the last state valuation, **or the valuation established in accordance with section 1331**, the amount of unpaid taxes, interest to the first day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid. **Interest shall accrue on the unpaid balance of tax secured by such mortgage, at the rate of 6% per year.** The costs to be charged by the register of deeds for such filing shall not exceed \$1.

**Sec. 2. R. S., T. 36, § 1282, amended.** The 5th paragraph of section 1282 of Title 36 of the Revised Statutes is amended to read as follows:

In the event that such tax, interest and costs, **together with \$1 for recording the discharge**, shall be paid within the period of redemption, the State Tax Assessor shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages **and shall record such discharge in the appropriate registry of deeds.**

**Sec. 3. R. S., T. 36, § 1284, amended.** Section 1284 of Title 36 of the Revised Statutes, as amended by section 9 of chapter 271 of the public laws of 1967, is further amended to read as follows:

**§ 1284. Action to recover taxes**

The State Tax Assessor may bring a civil action in his own name to enforce the lien on real estate created by section 552, to secure the payment of state, county and forestry district taxes assessed under sections 1141 ~~and~~, 1144 and 1331 upon real estate not liable to be assessed in any town. Such action shall be begun after the expiration of 8 months and within one year after ~~the publication of the advertisement named in section 1145~~ **August 1st following the date such taxes were assessed.** The proceedings shall be in accordance with section 941, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.