

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FOURTH LEGISLATURE

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**Legislative Document**

**No. 766**

H. P. 581

House of Representatives, February 11, 1969

Referred to Committee on Taxation. Sent up for concurrence and 1,000 ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Brennan of Portland.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

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### AN ACT Providing for Statement of Taxes and Other Assessments on Real Property.

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

R. S., T. 36, § 767, additional. Title 36 of the Revised Statutes is amended by adding a new section 767 to read as follows:

#### § 767. Statement of taxes and assessments due

The collector of taxes for any municipality shall, on written application by any owner, and within 5 days thereafter, furnish to any such applicant a written statement of all taxes and assessments filed with him which are payable on account of any real estate described in said application. Such statement shall be itemized and shall show the amounts then payable on account of all such taxes and assessments. The municipality shall be estopped to deny the validity of the statement given by the collector as against the applicant and anyone claiming said real estate under him. The giving of said statement shall not affect the liability of the person or persons against whom said tax was levied. The lien created by statute to secure such tax shall not be affected provided that at the time of delivery of such statement the municipality has commenced action by writ of attachment as provided for in section 941, or has recorded the tax lien certificate provided for in section 942, or shall have delivered the deed provided for in section 1080; as against the applicant and anyone claiming under him all other liens on such real estate created by statute to secure payment of such tax shall terminate upon the delivery of said statement by the collector. If any lien shall be terminated by the delivery of such statement, the municipality shall pay to any purchaser of said real estate pursuant to section 1074 the amount certified to be due pursuant to section

1078. As against the applicant and anyone claiming under him there shall be no lien on such real estate to secure any special tax, levied after delivery of said statement, to secure payment of any assessment filed with the collector which has been omitted from said statement. The collector shall charge \$1 for each statement so issued and the money so received shall be paid over to the treasurer of the municipality for the use of the municipality.