

# MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

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ONE HUNDRED AND THIRTEENTH LEGISLATURE

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Legislative Document

NO. 1939

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H.P. 1428                      House of Representatives, January 4, 1988  
Approved for introduction by a majority of the Legislative  
Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 30, 1987.  
Referred to the Committee on Taxation and ordered printed  
pursuant to Joint Rule 14.

EDWIN H. PERT, Clerk  
Presented by Representative ROLDE of York.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-EIGHT

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1                      **AN ACT to Provide a Method for Taxation of Real**  
2    **Property When Owner is Unknown.**  
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4                      Be it enacted by the People of the State of Maine as  
5                      follows:

6                      36 MRSA §706, as amended by PL 1981, c. 30, §§1  
7                      and 2, is further amended by inserting after the 3rd  
8                      paragraph 2 new paragraphs to read:

9                      If, after reasonable efforts to determine

1 ownership, no record owner of property which could  
2 otherwise be assessed can be ascertained, the assessor  
3 may advertise the assessment on the real estate having  
4 unknown owners in a statewide newspaper and in a  
5 newspaper, if any, published in the county in which  
6 the real estate lies. The advertisement in a  
7 newspaper shall take the place of sending notice by  
8 mail. Such a statement or advertisement shall be  
9 sufficient legal notice of that assessment.

10 This notice shall also be in lieu of those notices  
11 required under sections 942 and 943.

12 STATEMENT OF FACT

13 Some municipalities, particularly the earliest  
14 settled municipalities, have potentially taxable  
15 properties within their boundaries that cannot be  
16 taxed because the owners are unknown. Ownership  
17 cannot be determined through title searches.

18 This bill permits a municipal assessor to assess  
19 the property of an unknown owner, if, after an  
20 exhaustive title search, no owner of record can be  
21 discovered. The only difference in the assessment  
22 process which this bill allows is that proper  
23 notification of the unknown owner, a prerequisite for  
24 the assessment of the property, may be made by  
25 suitable publication rather than by mail. Once the  
26 notice to the unknown owner has been carried out,  
27 valid assessment and, eventually, an action to recover  
28 taxes can proceed.

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