

# MAINE STATE LEGISLATURE

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(NEW DRAFT OF H.P. 1428, L.D. 1939)  
SECOND REGULAR SESSION

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ONE HUNDRED AND THIRTEENTH LEGISLATURE

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Legislative Document

NO. 2402

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H.P. 1753                      House of Representatives, March 2, 1988  
Reported by Representative WHITCOMB from the Committee on  
Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk  
Original bill sponsored 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 §557-A is enacted to read:

7            §557-A. Assessment; unknown owner

1 In the case of real property for which no owner is  
2 known to the assessors for at least the preceding 20  
3 tax years and for which the assessor has, with  
4 reasonable diligence, attempted to determine  
5 ownership, the following assessment procedure, in its  
6 entirety, may be used.

7 Property of an unknown owner is to be assessed as  
8 other property, except that the owner shall be  
9 indicated as "unknown." Additionally, the assessing  
10 shall be advertised for 3 consecutive weeks in a  
11 newspaper of general circulation in the county in  
12 which the property is located. The notice shall  
13 describe the real estate which is to be assessed so  
14 that a reasonable person may know, with probable  
15 certainty, what premises are to be subject to the tax,  
16 together with a statement that the property is to be  
17 assessed to an unknown owner as the result of the  
18 failure of a reasonable search to ascertain an owner  
19 of record. This newspaper publication shall be  
20 sufficient legal notice of that assessment. At the  
21 time of this publication, a copy of the same notice  
22 shall be sent by certified mail, return receipt  
23 requested, to each abutting property owner.

24 When this notice procedure is used for assessment  
25 purposes and if the owner of property is still  
26 unknown, the tax collector and treasurer shall use the  
27 same procedure for those notices required under  
28 sections 942 and 943.

29 STATEMENT OF FACT

30 This new draft makes several changes to the  
31 original bill. First, it limits the new assessment  
32 procedure to properties where ownership has been  
33 unknown to the assessor for at least 20 tax years.

34 Second, it specifies that any notice by  
35 publication shall be advertised for 3 consecutive  
36 weeks in the appropriate newspaper. This 3-week  
37 standard comports with traditional requirements for  
38 sufficient legal notice.

1 Third, this new draft amends the original bill to  
2 clarify that the notice provided for in this bill is  
3 not intended to supplant entirely the notices required  
4 under the sections on tax lien certificates and  
5 mortgages. Rather, it is the notice procedure  
6 required by this bill which must be used under  
7 sections 942 and 943 if, as provided for in the new  
8 draft, the owner of the property is unknown.

9 Fourth, this new draft relocates this new  
10 statutory language to a more appropriate section of  
11 law.

12 Finally, it adds a requirement that abutting  
13 property owners also receive a copy of the assessment  
14 notice that appears in the appropriate newspaper.

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