

MAINE STATE LEGISLATURE

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FIFTY-THIRD LEGISLATURE.

HOUSE.

No. 23.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FOUR.

AN ACT to amend chapter six of the revised statutes, concerning taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECTION 1. Sections one hundred and sixty-two and 2 one hundred and seventy-four of chapter six of the 3 revised statutes are each amended so as to read as 4 follows :

5 In any trial at law or in equity involving the valid- 6 ity of any sale of real estate for non-payment of taxes, 7 it shall be sufficient for the party claiming under it, in 8 the first instance, to produce in evidence the collector's 9 deed duly executed and recorded, and then he shall be 10 entitled to judgment in his favor, unless the party 11 contesting such sale, shall prove to the court that he

12 or the person under whom he claims, has paid or ten-
13 dered the amount of all such taxes and the legal charg-
14 es and interest thereon, and all costs of suit; and
15 then he may be admitted to prosecute or defend; but
16 if the other party then produces, in addition to the
17 deed as aforesaid, the assessments signed by the asses-
18 sors, and their warrant to the collector, and proves
19 that such collector complied with the requirements of
20 the law in advertising and selling such real estate, he
21 shall have judgment in his favor.

• SECT. 2. This act shall not affect any suits now
2 pending.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 4, 1874. }

Reported from Committee on Judiciary, by Mr. PULLEN, and
ordered printed under the Joint Rule.

S. J. CHADBOURNE, *Clerk.*