

MAINE STATE LEGISLATURE

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Sixty-Sixth Legislature.

HOUSE.

No. 247.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED
AND NINETY-THREE.

AN ACT relating to the sale of Land for Taxes.

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

Whenever a tax shall be assessed upon any real estate
2 by the State, any county, city, town or plantation, there
3 shall be a lien on said real estate to secure the payment
4 of said tax which said lien shall take precedence of all
5 other claims on said real estate and continue in force
6 until said tax shall be paid provided in the assessment of
7 said tax there shall be a description of said real estate
8 and said lien may be enforced in the following manner.
9 When said tax shall remain unpaid for a period of eight
10 months after the same shall be committed to the proper
11 officer for collection, said officer may give the person
12 against whom said tax is assessed or leave at his last and

13 usual place of abode, a notice in writing by him signed
14 stating the amount of said tax and describing the real
15 estate on which the tax is assessed, and if for any reason
16 such service of the notice cannot be given, it shall be
17 published three weeks successively in some weekly news-
18 paper printed in the county where the real estate lies.
19 After such notice shall have been given, said officer may,
20 at any time within one year after said tax shall have been
21 committed to him for collection, bring an action of debt
22 in his own name for the collection of said tax in any court
23 of competent jurisdiction against the person against whom
24 said tax is assessed and the declaration in such action
25 shall contain a statement of such tax, the description of
26 the real estate contained in said notice and an allegation
27 that a lien is claimed on such real estate to secure the
28 payment of the tax. Said declaration shall be inserted
29 in a writ of attachment and such real estate may be
30 attached thereon and summons given to the defendant as
31 in other writs of attachment against persons. The officer
32 serving such writ shall in his return describe the real
33 estate which he has attached and cause an abstract of it
34 to be filed with the register of deeds as is required in
35 other cases where real estate is attached.

When it shall appear that other persons besides the
37 defendant in such action are interested in such real estate,
38 the court, in its discretion, may cause them to be notified
39 of the pendency of such action and allow them to become
40 parties thereto. If it shall be determined in the trial of
41 said action that such tax was assessed on said real estate
42 and that there is a lien on said land for the payment of
43 such tax, judgment to that effect shall be entered therein

44 for such tax and costs of suit and execution may issue on
45 said judgment upon which said real estate may be sold by
46 such proceedings as are provided by law for sale of real
47 estate on execution in suits where such real estate has
48 been attached on original writs and with like effect.
49 When such action shall be brought to collect a county
50 tax it shall be brought in a county adjoining the one in
51 which such land lies. In all other cases the action shall
52 be brought in the county where the land lies. Any per-
53 son interested in said real estate may redeem the same at
54 any time within one year after the sale of the same by the
55 officer on such execution by paying the amount of such
56 judgment and all costs on such execution with interest at
57 the rate of ten per cent per annum.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
March 2, 1893. }

Reported by Mr. BROWN of Waterville, from Committee on
Judiciary, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*