

# Sixty-Seventh Legislature.

No. 254.

## STATE OF MAINE.

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

AN ACT to make State Tax Sales more Effectual.

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

SECTION 1. When the state has taxed wild land, and 2 the state treasurer has deeded it, or part of it, for non-3 payment of tax, by deed purporting to convey the interest 4 of the state by forfeiture for such non-payment, and his 5 record shows that the grantee, his heirs or assigns, has 6 paid the state and county taxes thereon, or on his acres 7 or interest therein as stated in the deed, continuously for 8 the twenty years subsequent to such deed; and when a 9 person claims under a recorded deed describing wild land 10 taxed by the state, and the state treasurer's record shows 11 that he has, by himself or by his predecessors under 12 such deed, paid the state and county taxes thereon, or

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13 on his acres or interest therein as stated in the deed, 14 continuously for twenty years subsequent to recording 15 such deed; and whenever, in either case, it appears that 16 the person claiming under such a deed, and those under 17 whom he claims, have, during such period, held such 18 exclusive, peaceable, continuous and adverse possession 19 thereof as comports with the ordinary management of 20 wild lands in Maine, and it further appears that during 21 such period, no former owner, or person claiming under 22 him, has paid any such tax, or any assessment by the 23 county commissioners, or done any other act indicative of 24 ownership, no action shall be maintained by a former 25 owner, or those claiming under him, to recover such land, 26 or to avoid such deed, unless commenced within said 27 twenty years, or before January 1, 1900. Such payment 28 shall give such grantee or person claiming as afore-29 said, his heirs or assigns, a right of entry and 30 seizin in the whole, or such part, in common and 31 undivided, of the whole tract as the deed states, or as 32 the number of acres in the deed is to the number of 33 acres assessed.

SECT. 2. If any such former owner, or person claiming 2 under him, during said period of twenty years, or any 3 portion thereof, is a minor, married woman, insane, 4 imprisoned or absent from the United States, he may, if 5 otherwise entitled, bring such action at any time within 6 ten years after such disability is removed, notwithstand-7 ing said period of twenty years has expired. And if such 8 person dies during the continuance of the disability, and 9 no determination or judgment has been had on his title or 10 right of action, such action may be brought by his heirs, 11 or other person claiming under him, at any time within 12 ten years after his death, notwithstanding the twenty 13 years have elapsed.

SECT. 3. Before trial of an action involving the validity 2 of a tax sale made by the state treasurer, the party claim-3 ing under such sale may file in court treasurer's certifi-4 cates showing the amount paid by him at such sale and 5 afterwards, for state and county taxes and charges, where-6 upon the other party shall pay to the clerk the amount 7 thereof with interest from each time of payment to the 8 time of deposit, to be finally paid out by order of court to 9 the party equitably entitled thereto; on motion the court 10 shall determine the amount to be deposited, and when; 11 and on failure to deposit as ordered, the court shall render 12 judgment by default against the party so failing.

SECT. 4. This act shall not apply to actions between 2 cotenants, nor to actions now pending in court, nor to 3 those commenced before January 1, 1900.

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IN SENATE, March 19, 1895.

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Reported by Mr. HIGGINS, from Committee on Judiciary, and laid on table to be printed under joint rules.

KENDALL M. DUNBAR, Secretary.