

MAINE STATE LEGISLATURE

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Sixty-Eighth Legislature.

SENATE.

No. 140.

STATE OF MAINE.

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

AN ACT to amend chapter 70 of the Public Laws of 1895,
relating to the Sales of Land for Non-payment of Taxes.

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

Section 1. Section two of chapter seventy of the Public
Laws of 1895 is hereby amended so as to read as follows:

Section 2. The notice for posting, or the advertise-
ment, as the case may be, of the collector shall be in sub-
stance as follows:

“Unpaid taxes on lands situated in the town of _____,
in the county of _____, for the year _____. (N. B.) The
name of the town was formerly _____, (to be stated in the
case of change of name, as mentioned in section one.)
The following list of taxes on real estate of resident (or
non-resident, as the case may be) owners in the town of

12 , for the year , committed to me for collection
13 for said town, on the day of , remain unpaid; and
14 notice is hereby given that if said taxes, interest and
15 charges are not previously paid, so much of the real
16 estate taxed as is sufficient to pay the amount due therefor,
17 including interest and charges, will be sold at public
18 auction at , in said town, on the first Monday of
19 December, 18 , at 9 o'clock A. M." (N. B. Here
20 follows the list, a short description of each parcel taken
21 from the inventory to be inserted in an additional
22 column).

“C. D. Collector of taxes of the town of .”

Sect. 2. Section one hundred and ninety-four of said
2 chapter six, as amended by section three of chapter seventy
3 of the Public Laws of 1895, is hereby amended, so as to
4 read as follows:

‘Section 194. After the land is so advertised, and at
6 least ten days before the day of sale, the collector shall
7 notify the owner, if resident, or the occupant thereof, if
8 any, of the time and place of sale by delivering to him in
9 person, or leaving at his last and usual place of abode, a
10 written notice signed by him, stating the time and place
11 of sale, and the amount of taxes due. In case of non-
12 resident owners of real estate, such notice shall be sent by
13 mail to the last and usual address, if known to the collector,
14 at least ten days before the day of sale. If such tax is
15 paid before the time of sale, the amount to be paid for
16 such advertisement and notice shall not exceed one dollar,
17 in addition to the sum paid the printer, if any.’

Sect. 3. Section one hundred and ninety-five of said
2 chapter six, as amended by section four of chapter seventy

3 of the Public Laws of 1895, is hereby amended, so as to
4 read as follows :

‘Section 195. When no person appears to discharge the
6 taxes duly assessed on any such real estate of resident or
7 non-resident owners, with costs of advertising, on or before
8 the time of sale, the collector shall proceed to sell at public
9 auction, to the highest bidder, so much of such real estate
10 or interest as is necessary to pay the tax due, with three
11 dollars for advertising and selling it, the sum paid to the
12 printer, twenty-five cents for each copy required to be
13 lodged with the town clerk, twenty-five cents for the
14 return required to be made to the town clerk, fifty cents
15 for the town clerk for recording the same, and sixty-seven
16 cents for the deed thereof and certificate of acknowledg-
17 ment. If the bidding is for less than the whole, it shall
18 be for a fractional part of the estate, and the bidder who
19 will pay the sum due for the least fractional part shall be
20 the purchaser. If more than one right, lot or parcel of
21 land is so advertised and sold, said charge of three dollars,
22 the twenty-five cents for each copy lodged with the town
23 clerk, the twenty-five cents for the return made to the
24 town clerk, and the fifty cents for the town clerk for
25 recording the same, shall be divided equally among the
26 several rights, lots or parcels advertised and sold at any
27 one time ; and in addition, the sum paid to the printer
28 shall be divided equally among the non-resident rights,
29 lots or parcels so advertised and sold ; and the collector
30 shall receive in addition, fifty cents on each parcel of real
31 estate so advertised and sold, when more than one parcel
32 is advertised and sold. The collector may, if necessary to
33 complete the sales, adjourn the auction from day to day.’

Sect. 4. Section one hundred and ninety-seven of said chapter six, as amended by section seven of chapter 3 seventy of the public laws of 1895, is hereby amended, so as to read as follows :

‘Sect. 197. The collector making any sale of real estate for non-payment of taxes, shall, within thirty days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town ; who shall record it in the town records ; and said return, or if lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested.

The collector’s return to the town clerk shall be in substance as follows :

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of _____, for the year _____, to be advertised according to law by advertising in the _____ three weeks successively, the first publication being on the _____ day of _____, and at least six weeks before the day of sale ; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of _____, for the year _____, to be advertised according to law by posting notice as required by law, at the following places, to wit : _____ being public and conspicuous places in said town, six weeks before the day of sale ; I, _____ also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof, if any, in hand, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was

32 known to me, written notice of the time and place of said
 33 sale, in the manner provided by law: and afterwards on
 34 the first Monday of December, 18 , at nine o'clock, A.
 35 M., being the time and place of sale, I proceeded to sell
 36 according to the tenor of the advertisement, the estates
 37 upon which the taxes so assessed remained unpaid; and
 38 in the schedules following is set forth each parcel of the
 39 estate so offered for sale, the amount of taxes, and the
 40 name of the purchaser; and I have made and executed
 41 deeds of the several parcels to the several persons entitled
 42 thereto, and placed them on file in the town treasurer's
 43 office, to be disposed of as the law requires.

SCHEDULE No. 1.

NON-RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.

SCHEDULE No. 2.

RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.

In witness of all which I have hereunto subscribed my
 45 name, this day of , 18 .

C. D. Collector of taxes of the town of .'

STATE OF MAINE.

IN SENATE, March 8, 1897.

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

KENDALL M. DUNBAR, *Secretary*.