

Sixty-Eighth Legislature.

No. 168.

STATE OF MAINE.

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

AN ACT to amend section two hundred and five of chapter six of the Revised Statutes, as amended by section eleven of chapter seventy of the Public Laws of 1895, relating to Taxes.

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

Section 1. Section two hundred and five of chapter six 2 of the Revised Statutes, as amended by section eleven of 3 chapter seventy of the Public Laws of eighteen hundred 4 and ninety-five, is hereby further amended so as to read 5 as follows:

'Section 205. In the trial of any action at law or in 7 equity, involving the validity of any sale of real estate 8 for non-payment of taxes, it shall be sufficient for the

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9 party claiming under it, in the first instance, to produce 10 in evidence the collector's or treasurer's deed, duly 11 exected and recorded, which shall be prima facie evidence 12 of his title, and if the other party claims and offers evi-13 dence to show that such sale was invalid and ineffectual 14 to convey the title, the party claiming under it shall have 15 judgment in his favor, so far as relates to said tax title, if 16 he there produces the assessment, signed by the assessors 17 and their warrant to the collector, and proves that such 18 collector or treasurer complied with the requirements of 19 law in advertising and selling such real estate, and in all 20 such actions involving the validity of sales made after 21 April 26, 1895, the collector's return to the town clerk's 22 record, or if lost or destroyed, said clerk's attested copy 23 of such record as provided in section one hundred and 24 ninety-seven of said chapter as herein amended, shall be 25 prima evidence of all facts therein set forth.'

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STATE OF MAINE.

IN SENATE, March 15, 1897.

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

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KENDALL M. DUNBAR, Secretary.