

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Seventy-first Legislature.

HOUSE.

No. 373

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THREE.

AN ACT to amend chapter six of the Revised Statutes so that
counties may collect county taxes on lands in unorganized
places.

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

Section 1. Section seventy of chapter six of the Revised
2 Statutes as amended by chapter three hundred and fifty-three
3 of the public laws of eighteen hundred and eighty-five is here-
4 by amended by striking out all of said section after the word
5 "assessed" in the first line and adding thereto so that said sec-
6 tion as amended shall read as follows:

'Sect. 70. Such lands way be assessed each year by the
8 county commissioners according to the last state valuation for
9 a due proportion of county taxes by assessing the amount on
10 such township or tract as a whole; or by apportioning the

11 state valuation and assessing the amount thereof on the real
12 and personal property in such township or tract to the owner
13 or person in possession on the first day of April in each year ;
14 and they may add an overlay not exceeding two per cent as
15 in case of other county taxes.

Immediately after such taxes have been assessed by the
17 county commissioners, on or before June first they shall be
18 committed to the county treasurer with a warrant in the usual
19 form directed to him for their collection, and said taxes shall
20 be due and payable on the first day of August of the year for
21 which they are assessed.

In the list so committed to the treasurer, each township or
23 tract shall be described as in the last State valuation, with the
24 date and amount of assessment on each ; and if apportioned
25 and assessed to the owner or person in possession, the list
26 shall show in addition, what is taxed to each person and the
27 amount of his tax.

On receipt of such assessment the county treasurer shall
29 within thirty days, cause the list to be published three weeks
30 successively in the State paper, and in some newspaper, if
31 any, published in the county where the lands lie. For all
32 taxes legally assessed under this section, a lien is created to
33 be enforced in the manner provided by law for the collection
34 of taxes on organized plantations taxed as wild lands, or by
35 sale as hereinafter provided.

Each owner may pay the tax upon his interest in any tract,
37 whether in common or not, and shall, on filing with the county
38 treasurer a certificate showing the number of acres or describ-
39 ing the property on which he desires to pay the tax, and
40 where the same is located, and paying the amount due,
41 receive from the county treasurer a certificate discharging
42 the tax thereon.

So much of every township or tract on which the county
44 taxes as advertised are not paid by the first day of October

45 of the year for which the assessment is made, shall be wholly
46 forfeited to the county, subject to all rights of the State, and
47 vest therein free of any claim by any former owner.

Lands thus forfeited shall annually on the first Monday in
49 December be sold by the county treasurer at his office by
50 public auction to the highest bidder, but never at a price less
51 than the full amount due thereon for such unpaid taxes and
52 cost of advertising. The county treasurer shall give to the
53 purchaser a deed conveying all of the interest of the county
54 in the land sold.

Notice of sale of lands by reason of forfeiture shall be given
56 by publishing a list of the lands to be sold, with the amount
57 of such unpaid taxes and costs on each parcel, and the time
58 and place of sale, in the State paper and in some newspaper,
59 if any, published in the county where the lands lie, three
60 weeks successively, the last publication to be at least one
61 month before the time of sale.

If any such tract is sold for more than the amount due, the
63 surplus shall be held by the county treasurer to be paid to the
64 owner whose right has been forfeited, upon proof of owner-
65 ship produced to the county commissioners of the county
66 where the lands lie.

Any owner may redeem his interest in such lands by paying
68 to the county treasurer his part of the sum due, at any time
69 before the sale; or after the sale by paying or tendering to
70 the purchaser within a year, his proportion of what the pur-
71 chaser paid therefor at the sale, with interest at the rate of
72 twenty per cent a year from the time of sale, and one dollar
73 for a release, and the purchaser on reasonable demand, shall
74 execute such release; and if he refuses or neglects, a bill in
75 equity may be maintained to compel him, with costs and any
76 damage occasioned by such refusal or neglect. Or such
77 owner may redeem his interest by paying as aforesaid to the
78 county treasurer, who on payment of fifty cents shall give a

79 certificate thereof, which certificate recorded in the registry
80 of deeds in the county where the lands lie, shall be a release
81 of such interest, and the title thereto shall revert and be held
82 as if no such sale had been made. The treasurer shall pay
83 to the purchaser or his legal representatives, the sum so
84 received from the owner.

The printer's bills for advertising such lands shall be divided
86 in each case by the number of townships or tracts advertised,
87 and each shall be charged with its proportion thereof.

The county treasurer shall record his doings in every such
89 sale, and keep a record and description of all lands upon which
90 taxes are paid; and a certified copy of such record shall be
91 prima facie evidence, in any court, of the facts therein set
92 forth.'

Sect. 2. The county commissioners may employ one of
2 their own number, or some other person, to attend the sale
3 for taxes of any real estate, including sales on executions, in
4 which their county is interested, and bid therefor a sum suffi-
5 cient to pay the amount due and charges, in behalf of the
6 county, and the deed shall be made to it.

Sect. 3. This act shall take effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES,
AUGUSTA, March 13, 1903.

Reported by Mr. BODWELL of Hallowell, from Committee on Taxa-
tion, and ordered printed under joint rules

W. S. COTTON, *Clerk.*