

MAINE STATE LEGISLATURE

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SEVENTY-SECOND LEGISLATURE

HOUSE.

No. 441

STATE OF MAINE.

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

AN ACT to amend section 73, chapter 10, of the Revised Statutes in relation to the collection of taxes.

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

Section 1. Section seventy-three of chapter ten for the
2 collection of taxes be and is hereby amended by striking
3 out the words "first Monday in December" wherever they
4 occur in said section or any following section, and substi-
5 tuting therefor the words 'second Monday in July,' so that
6 section seventy-three as amended shall read as follows:

'Sect. 73. If any tax assessed on real estate, or on equitable
8 interests assessed under section three of chapter nine,
9 remains unpaid on the second Monday in July in the year
10 succeeding the year in which said tax was assessed, the col-
11 lector shall sell at public auction so much of such real estate
12 or interest as is necessary for the payment of said tax, inter-
13 est and all the charges, at nine o'clock in the forenoon of said

14 second Monday in July, at the office of collector of taxes, in
15 cities, and at the place where the last preceding annual town
16 meeting was held, in towns. In the case of the real estate
17 of resident owners, the collector may give notice thereof and
18 of his intention to sell so much of said real estate or interest
19 as is necessary for the payment of said tax and all charges,
20 by posting notices thereof in the same manner and at the
21 same places that warrants for town meetings are therein
22 required to be posted, six weeks before such second Monday
23 in July, designating the name of the owner if known, the
24 right, lot and range, the number of acres as nearly as may
25 be, the amount of tax due, and such other short description
26 as is necessary to render its identification certain and plain.
27 And in the case of taxes assessed on the real estate of non-
28 resident owners, he shall cause said notices to be published
29 in some newspaper, if any, published in the county where
30 said real estate lies, three weeks successively; such publica-
31 tion to begin at least six weeks before said second Monday
32 in July; if no newspaper is published in said county, said
33 notices shall be published in like manner, in the State paper;
34 he shall, in the advertisements so published, state the name
35 of the town, and if within three years it has been changed
36 for the whole or a part of the territory, both the present and
37 former name shall be stated, and that, if the taxes, interest
38 and charges are not paid on or before such second Monday
39 in July, so much of the estate as is sufficient to pay the
40 amount due therefor with interest and charges will be sold
41 without further notice, at public auction, on said second
42 Monday in July, at nine o'clock in the forenoon, at the office
43 of the collector of taxes, in cities, and at the place where the
44 last preceding annual town meeting was held, in towns. The
45 date of the commitment shall be stated in the advertisement.
46 In all cases, said collector shall lodge with the town clerk
47 a copy of each such notice, with his certificate thereon that

48 he has given notice of the intended sale as required by law.
49 Such copy and certificate shall be recorded by said clerk and
50 the record so made shall be open to the inspection of all per-
51 sons interested. The clerk shall furnish to any person desir-
52 ing it an attested copy of such record, on receiving payment
53 or tender of payment of a reasonable sum therefor; but
54 notices of sales of real estate within any village corporation
55 for unpaid taxes of said corporation may be given by notices
56 thereof, posted in the same manner, and at the same places
57 as warrants for corporation meetings, and by publication,
58 as aforesaid. No irregularity, informality or omission in
59 giving the notices required by this section, or in lodging copy
60 of any of the same with the town clerk, as herein required,
61 shall render such sale invalid, but such sale shall be deemed
62 to be legal and valid, if made at the time and place herein
63 provided, and in other respects according to law, except as
64 to the matter of notice. For any irregularity, informality or
65 omission in giving notice as required by this section, and in
66 lodging copy of the same with the town clerk, the collector
67 shall be liable to any person injured thereby.'

Sect. 2. This act shall take effect when approved.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,
Augusta, March 9, 1905.

Reported by Mr. BAXTER from Committee on Legal Affairs and
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*