

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

HOUSE.

No. 333

STATE OF MAINE.

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

AN ACT relating to sales of land for taxes in incorporated
places.

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

Section 1. If any tax assessed on real estate, or on equit-
2 able interests assessed under section three of chapter nine,
3 remains unpaid on the first Monday in December in the year
4 succeeding the year in which said tax was assessed, the col-
5 lector shall sell at public auction so much of such real estate
6 or interest as is necessary for the payment of said tax, inter-
7 est and all the charges, at nine o'clock in the forenoon of
8 said first Monday in December, at the office of collector of
9 taxes, in cities, and at the place where the last preceding

10 annual town meeting was held in towns. In the case of the
11 real estate of resident owners, the collector may give notice
12 thereof and of his intention to sell so much of said real estate
13 or interest as is necessary for the payment of said tax and
14 all charges, by posting notices thereof in the same manner
15 and at the same places that warrants for town meetings are
16 therein required to be posted, six weeks before such first
17 Monday in December, designating the name of the owner if
18 known, the right, lot and range, the number of acres as
19 nearly as may be, the amount of tax due, and such other
20 short description as is necessary to render its identification
21 certain and plain. And in the case of taxes assessed on the
22 real estate of non-resident owners, he shall cause said notices
23 to be published in some newspaper, if any, published in the
24 county where said real estate lies, three weeks successively;
25 such publication to begin at least six weeks before said first
26 Monday in December; if no newspaper is published in said
27 county, said notices shall be published in like manner, in the
28 state paper; he shall, in the advertisements so published, state
29 the name of the town, and if within three years it has been
30 changed for the whole or a part of the territory, both the
31 present and former name shall be stated, and that, if the
32 taxes, interest and charges are not paid on or before such
33 first Monday in December, so much of the estate as is suffi-
34 cient to pay the amount due therefor with interest and
35 charges, will be sold without further notice, at public auction,
36 on said first Monday in December, at nine o'clock in the

37 forenoon, at the office of the collector of taxes, in cities, and
38 at the place where the last preceding annual town meeting
39 was held, in towns. The date of the commitment shall be
40 stated in the advertisement. In all cases, said collector shall
41 lodge with the town clerk a copy of each such notice, with
42 his certificate thereon that he has given notice of the intended
43 sale as required by law. Such copy and certificate shall be
44 recorded by said clerk and the record so made shall be open
45 to the inspection of all persons interested. The clerk shall
46 furnish to any person desiring it an attested copy of such rec-
47 ord, on receiving payment or tender of payment of a reason-
48 able sum therefor, but notices of sales of real estate within
49 any village corporation for unpaid taxes of said corporation
50 may be given by notices thereof, posted in the same manner,
51 and at the same places as warrants for corporation meetings,
52 and by publication as aforesaid. No irregularity, informality
53 or omission in giving the notices required by this section, or
54 in lodging copy of any of the same with the town clerk, as
55 herein required, shall render such sale invalid, but such sale
56 shall be deemed to be legal and valid, if made at the time and
57 place herein provided, and in other respects according to law,
58 except as to the matter of notice. For any irregularity,
59 informality or omission in giving notice as required by this
60 section, and in lodging copy of the same with the town clerk,
61 the collector shall be liable to any person injured thereby.
62 This act shall not apply to cities and towns of fifteen thousand
63 inhabitants or more.

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

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, February 28, 1907.

Reported by Mr. WALDRON from Committee on Judiciary, and
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*