

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

HOUSE.

No. 653

STATE OF MAINE.

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

AN ACT to amend section seventy-three of chapter ten of the
Revised Statutes relating 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 of the
2 Revised Statutes is hereby amended by striking out the
3 words "first Monday in December in the year succeeding the
4 year in which said tax was assessed" in the second, third and
5 fourth lines of said section, and inserting in place thereof
6 the words 'first Monday in February next after said tax was
7 assessed,' and by striking out the words "first Monday in
8 December" wherever they occur elsewhere in said section,
9 or any following section, and substituting therefor the words

10 'first Monday in February,' so that said section as amended
11 shall read as follows :

'Sect. 73. If any tax assessed on real estate, or on equitable
13 interests assessed under section three of chapter nine,
14 remains unpaid on the first Monday in February next after
15 said tax was assessed, the collector shall sell at public auction
16 so much of such real estate or interest as is necessary for the
17 payment of said tax, interest and all the charges, at nine
18 o'clock in the forenoon of said first Monday in February,
19 at the office of collector of taxes, in cities, and at the place
20 where the last preceding annual town meeting was held, in
21 towns. In the case of the real estate of resident owners,
22 the collector may give notice thereof and of his intention to
23 sell so much of said real estate or interest as is necessary for
24 the payment of said tax and all charges, by posting notices
25 thereof in the same manner and at the same places that war-
26 rants for town meetings are therein required to be posted,
27 six weeks before such first Monday in February, designating
28 the name of the owner if known, the right, lot and range,
29 the number of acres as nearly as may be, the amount of tax
30 due, and such other short description as is necessary to
31 render its identification certain and plain. And in the case
32 of taxes assessed on the real estate of non-resident owners,
33 he shall cause said notices to be published in some news-
34 paper, if any, published in the county where said real estate
35 lies, three weeks successively; such publication to begin at
36 least six weeks before said first Monday in February; if no

37 newspaper is published in said county, said notices shall be
38 published in like manner, in the state paper; he shall, in the
39 advertisements so published, state the name of the town, and
40 if within three years it has been changed for the whole or a
41 part of the territory, both the present and former name shall
42 be stated, and that, if the taxes, interest and charges are not
43 paid on or before such first Monday in February, so much
44 of the estate as is sufficient to pay the amount due therefor
45 with interest and charges, will be sold without further notice,
46 at public auction, on said first Monday in February, at nine
47 o'clock in the forenoon, at the office of the collector of taxes,
48 in cities, and at the place where the last preceding annual
49 town meeting was held, in towns. The date of the commit-
50 ment shall be stated in the advertisement. In all cases, said
51 collector shall lodge with the town clerk a copy of each such
52 notice, with his certificate thereon that he has given notice
53 of the intended sale as required by law. Such copy and cer-
54 tificate shall be recorded by said clerk and the record so
55 made shall be open to the inspection of all persons interested.
56 The clerk shall furnish to any person desiring it an attested
57 copy of such record, on receiving payment or tender of pay-
58 ment of a reasonable sum therefor; but notices of sales of
59 real estate within any village corporation for unpaid taxes
60 of said corporation may be given by notices thereof, posted
61 in the same manner, and at the same places as warrants for
62 corporation meetings, and by publication, as aforesaid. No
63 irregularity, informality or omission in giving the notices

64 required by this section, or in lodging copy of any of the
65 same with the town clerk, as herein required, shall render
66 such sale invalid, but such sale shall be deemed to be legal
67 and valid, if made at the time and place herein provided, and
68 in other respects according to law, except as to the matter
69 of notice. For any irregularity, informality or omission in
70 giving notice as required by this section, and in lodging copy
71 of the same with the town clerk, the collector shall be liable
72 to any person injured thereby.'

Sect. 2. Chapter one hundred and seventy-eight of the
2 public laws of 1905 is hereby repealed.

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

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, March 20, 1907.

Reported by Mr. COLCORD from Committee on Taxation, and
printed under joint rules.

E. M. THOMPSON, *Clerk.*