

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

HOUSE.

No. 45

STATE OF MAINE.

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

AN ACT to amend Chapter ten of the Revised Statutes relating
to the sale of land for non-payment of taxes.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Chapter ten of the Revised Statutes of the
2 State of Maine is hereby amended, by striking out Sections
3 seventy-three, seventy-four, seventy-five, seventy-six, seven-
4 ty-seven, seventy-eight and eighty, and inserting in the place
5 thereof, the following sections:

Section 73. If any tax assessed on real estate, or on equit-
7 able interests, assessed under Section three of Chapter nine,
8 remains unpaid on the first Monday of December in the year
9 in which said tax was assessed, the collector shall file in the
10 office of the Registry of Deeds, in the County in which the

11 land or equitable interest is situated, a certificate setting forth
12 the name of the owner of said property, if known, and the
13 name of the person upon whom the tax is assessed, the year
14 of the assessment, the day of commitment, the amount of the
15 tax, and a brief description of the property upon which the
16 tax was assessed, which shall include the right, lot, range,
17 number of acres, and if in a city, the street and number.

Section 74. If the owner, or person against whom the tax
19 is assessed, does not, on or before the first Monday of the
20 following December, pay said tax, the charges, costs and in-
21 terest thereon at the rate of ten per cent per annum from the
22 day of the filing of said certificate in the said Registry of
23 Deeds to the time of payment, the collector of taxes for that
24 year shall, during the said December, give the owner of said
25 property, if known, or the person against whom the tax was
26 assessed, notice that upon the first Monday of the following
27 April, or as soon thereafter as the same can be done, the
28 said property will be sold upon the premises at public auc-
29 tion to the highest bidder, and if said property is not redeem-
30 ed by the payment of said taxes, charges, costs and interest
31 thereon, said collector shall proceed to sell the same, as
32 hereinafter provided.

The notice above referred to shall be given by said collector,
34 by publication during said December in some newspaper or
35 newspapers published in said city or town where the prop-
36 erty is situated, if no newspaper is published in said city or
37 town, then in some newspaper or newspapers published in

38 said County where said property is situated, once a week for
39 three weeks; said notice to contain the name of the person
40 against whom the tax is assessed, the year of the assess-
41 ment, the amount of the tax, and a brief description of the
42 property upon which the tax was assessed, which shall in-
43 clude the right, lot, range, number of acres, and if in a city,
44 the street and number. A copy of said newspaper or news-
45 papers, containing said notice, shall be filed in the office of
46 the city or town clerk.

If a non-resident owner of property, or a person holding a
48 mortgage or lien upon any property, shall file his address
49 with the collector of taxes, and a written request that notice
50 in relation to the taxes upon certain described pieces of
51 property be given him at the said address, then the said col-
52 lector of taxes shall mail said non-resident owner, mortgagee
53 or holder of said lien, a notice of said intended sale by reg-
54 istered letter, and make an affidavit of said fact, which shall
55 be filed in the office of the city or town clerk.

Section 75. After the land is so advertised, at least two
57 weeks before the first Monday of April, the collector shall
58 notify the owner, if known, if not known, the tenant or occu-
59 pant of said property, if any, and the mortgagee, if he has
60 filed his request, as required in Section seventy-four, of the
61 time and place of said sale, by delivering to him in person,
62 or by leaving at his last and usual place of abode, if the own-
63 er or mortgagee is a non-resident, then by registered mail, a
64 written notice, signed by him, stating the time and place of

65 sale, and the amount due for taxes, interest and costs. If
66 there is no tenant or occupant of the premises, or it shall
67 appear by the assessor's commitment to the collector that the
68 address of the owner is unknown, then the collector shall
69 cause to be published in some newspaper or newspapers pub-
70 lished in said city or town where said property is situated, if
71 no newspaper is published in said city or town, then in some
72 newspaper or newspapers published in said county, a notice
73 similar to the notice required in Section seventy-four of this
74 Chapter, three times, the last publication to be not less than
75 two weeks before said first Monday in April.

The collector shall make and file in the office of the Clerk
77 of said city or town an affidavit that the aforesaid notice was
78 given.

Section 76. On the first Monday of April, or as soon
80 thereafter as the same can be done, the said collector shall
81 proceed to sell said property upon the premises. If there
82 are more pieces of property than can be sold in any one day,
83 the collector may give notice of the sale of as many of said
84 pieces of property as can be sold on the first day, commenc-
85 ing at the head of the list alphabetically, and notice of the
86 sale of the rest of the property upon following secular days,
87 until all of the pieces of property are sold. Said sale may
88 be made by the collector or by a duly licensed auctioneer.
89 An auctioneer's flag shall be displayed upon the premises,
90 upon or near the dwelling house, if any such is situated on
91 said property, at least twenty-four hours before said sale.

92 Said sale may be adjourned, the same as a sale of real estate
93 seized by an officer upon execution.

If the property so sold shall not, within one year from the
95 day of said sale, be redeemed by the payment of said tax,
96 costs, charges and interest thereon from the filing of the said
97 certificate in the Registry of Deeds to the date of said re-
98 demption, computing as aforesaid, and the expenses of said
99 sale, the said collector shall, upon the payment to him of the
100 said purchase price, which must be paid within thirty days
101 after the expiration of said year, make, execute and deliver
102 to the purchaser thereof, a deed of said property, which
103 deed shall transfer and convey the full title thereto.

Sect. 77. The collector shall, from said purchase price
105 so paid him, deduct the amount of said tax, the costs,
106 charges and interest, as aforesaid, computed from the day
107 of the filing of said certificate in the office of the Registry
108 of Deeds to the day of the payment of the said purchase
109 price, the expense of said sale, One Dollar for the deed,
110 and any and all other amounts due the said city or town
111 for taxes assessed upon said property after the assessment
112 of the taxes upon which the property has been sold, with
113 interest thereon, and pay the balance, if any, if there are
114 no mortgages, liens or other incumbrances on said prop-
115 erty, to the owner, if known.

If there are any liens or incumbrances thereon, said bal-
117 ance of the purchase price shall be applied first to their
118 payment, in the order in which they exist, and the balance,
119 if any, paid to the owner.

In case the owner is not known, or there is a controversy
121 between persons as to the ownership, or as to any mort-
122 gage, lien or incumbrance alleged to be thereon, the said
123 collector may deposit the said balance of the said purchase
124 price with the Clerk of the Supreme Judicial Court in the
125 County in which said property lies, and the said claimants
126 may thereafterwards take such action as may litigate their
127 rights to said money.

Section 78. No irregularity or informality in the certificate
129 filed in the office of the Registry of Deeds, or in the notices
130 given hereunto, shall render the sale invalid, but the sale
131 shall be deemed legal and valid, if made upon the premises
132 at substantially the time indicated in said notice, and the
133 owner or person to whom the tax was assessed had at least
134 sixty days' notice of said intended sale.

Section 80. The collector making any sale of real estate
136 for non-payment of taxes shall, within thirty days after
137 said sale, make a return of said sale to the Clerk of his city
138 or town, who shall record it in the city or town records, and
139 said return, or if lost or destroyed, an attested record there-
140 of, shall be notice of the facts therein set forth in all cases
141 where said collector is not personally interested.

The collector's return to the said clerk shall be in substance
143 as follows:

Pursuant to law, I filed the certificate required by this
145 chapter in the office of the Register of Deeds, in and for
146 the County of _____, on the _____ day of

147 A. D. , and on the day of December,
 148 A. D. , advertised the same in the
 149 three weeks successively, said publications being on the
 150 day of , the
 151 day of and the day of
 152 , and on the day of
 153 , sold said premises to for
 154 the sum of dollars.

Sect. 2. The Register of Deeds shall record the aforesaid
 2 certificate, required by Section seventy-three of this Chap-
 3 ter, in a book prepared for that purpose, and shall receive
 4 fifty cents for each certificate, which fee shall be a part of
 5 the cost of said sale. The collector shall receive a fee of one
 6 dollar for each certificate so filed, which shall be added to the
 7 costs of said proceedings.

Sect. 3. Sales of real estate within any Village Corpora-
 2 tion for unpaid taxes, assessed by said Village Corporation,
 3 shall be made in the same manner as in hereinbefore pro-
 4 vided for sales of real estate for unpaid taxes due cities or
 5 towns.

Sect. 4. Before the payment by the collector of the bal-
 2 ance due the owner of property sold for non-payment of
 3 taxes, said collector may, if he deems it necessary, require
 4 the owner of said property to file with him a sworn state-
 5 ment by the Register of Deeds for the County in which the
 6 property lies, giving the name of the record owner of said
 7 property, and if there are any mortgages, liens or incum-

8 brances on record in said Registry of Deeds, the name of
9 the record holder of said mortgage, lien or incumbrance.

Sect. 5. In case the purchaser of property at said tax sale
2 shall not pay the collector the purchase price, as hereinbe-
3 fore provided, then said sale shall be void, and said collector
4 may at once re-advertise said property and sell the same, in
5 the manner hereinbefore provided, at the expiration of sixty
6 days from the first publication of said notice.

The owner shall have no rights or redemption from this
8 second sale, and upon the payment of the consideration, the
9 collector shall at once deliver the deed to the purchaser. The
10 collector shall dispose of the purchase price as is hereinbe-
11 fore provided.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, Jan. 29, 1909.

Pending reference to the Committee on Taxation in concur-
rence. Mr. TRUE, of Portland and ordered printed.

E. M. THOMPSON, *Clerk.*