

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 72

House of Representatives, Feb. 9, 1921.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Bartlett of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE

AN ACT to Amend the Revised Statutes, Chapter Eleven,
Section Twenty-eight, Relating to the Collection of Taxes
by Suit.

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

The revised statutes, chapter eleven, section twenty-eight,
2 is hereby amended by striking out the word "eight" from
3 the eighth line of said section and inserting in place thereof
4 the word 'two' so that said section as amended shall read
5 as follows:

'Sect. 28. Lien for taxes enforced by action of debt;
2 notice to taxpayer; judgment and costs; redemption. R. S.
3 c. 10, sec. 28. The lien on real estate created by section

4 three of chapter ten may be enforced in the following man-
5 ner, provided, however, that in the inventory and valuation
6 upon which the assessment is made, there shall be a de-
7 scription of the real estate taxed, sufficiently accurate to
8 identify it. Any officer to whom a tax has been committed
9 for collection, except a collector elected or appointed under
10 section ninety, may, after the expiration of two months
11 from the date of commitment to him of said tax, give to
12 the person against whom said tax is assessed, or leave at
13 his last and usual place of abode, if then a resident of the
14 town where said real estate lies, a notice in writing signed
15 by said officer, stating the amount of such tax, describing
16 the real estate on which the tax is assessed, and demanding
17 the payment of such tax within ten days after service of
18 such notice. After the expiration of said ten days, in case
19 of a resident, and in all cases within one year after the date
20 of commitment to him of said tax, such officer may bring
21 an action of debt for the collection of said tax, in his own
22 name, in the county where the land lies, against the person
23 against whom said tax is assessed. Such action shall be
24 begun by writ of attachment commanding the officer serv-
25 ing it to specially attach the real estate upon which the lien
26 is claimed, which shall be served as other writs of attach-
27 ment to enforce liens on real estate. The declaration in
28 such action shall contain a statement of such tax, a de-
29 scription of the real estate contained in said notice, and an
30 allegation that a lien is claimed on said real estate to secure

31 the payment of the tax. If no service is made upon the
32 defendant, or if it shall appear that other persons are inter-
33 ested in such real estate, the court shall order such further
34 notice of said action as appears proper, and shall allow
35 such other persons to become parties thereto. If it shall
36 appear upon trial of said action that such tax was legally
37 assessed on said real estate, and is unpaid, and that there
38 is an existing lien on said real estate for the payment of
39 such tax, judgment shall be rendered for such tax, interest
40 and costs of suit against the defendants and against the real
41 estate attached, and execution issued thereon to be enforced
42 by sale of such real estate in the manner provided for a
43 sale on execution of real estate attached on original writs.
44 Provided, however, that when the officer sells the real estate
45 on such execution he shall sell the least undivided frac-
46 tional part thereof that any person bidding will take, and
47 pay the amount due on the execution with all necessary
48 charges of sale; and he shall convey by his deed to the pur-
49 chaser such part so sold to him, subject to redemption ac-
50 cording to law, and the deed shall be construed to convey
51 the right of entry and seizin in such part in common and
52 undivided of such property assessed. In all actions brought
53 in the supreme judicial and superior courts under the pro-
54 visions of this section or of sections ninety-three or ninety-
55 five, full costs shall be recovered notwithstanding the amount
56 of the judgment be twenty dollars or less. Any person in-
57 terested in said real estate may redeem the same at any

58 time within one year after the sale of the same by the officer
59 on such execution, by paying the amount of such judgment
60 and all costs on such execution with interest at the rate of
61 ten per cent a year. This section shall not affect any other
62 provision of law for the enforcement and collection of taxes
63 upon real estate.'