

# MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

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HOUSE

NO. 313

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House of Representatives, March 7, 1923.

Referred to Committee on Legal Affairs and five hundred copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Jordan of Cape Elizabeth.

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STATE OF MAINE

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

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AN ACT to Amend Section Two of Chapter Eleven, Revised Statutes, Relative to Collection of Taxes.

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

Section twenty-eight of chapter eleven, revised statutes, is hereby amended by inserting after the words "original writs" in the thirty-third line of said act the following:

'Any collector of taxes to whom a tax has been committed for collection may, after the expiration of eight months from the date of commitment to him of said tax, give to the person against whom said tax is assessed, or leave at his ~~last~~ and usual place of abode, if then a resident of the town where said real estate lies, a summons in writing signed

7 by said collector ordering said taxpayer to appear in the  
8 superior or supreme judicial court at a term to be holden  
9 in said county not less than fourteen days thereafter, there  
10 to answer unto the inhabitants of said town in a plea of  
11 debt; and at the commencement of said term of said su-  
12 perior or supreme judicial court, the said collector of taxes  
13 shall file with the clerk thereof a statement setting forth  
14 the name of the person against whom said tax is assessed;  
15 a description of the real estate on which a lien is claimed,  
16 the valuation thereon, and the amount of tax assessed against  
17 the same; and stating that this process is for the purpose  
18 of enforcing said lien.

‘If no service is made upon the defendant, or if it shall  
2 appear that other persons are interested in such real estate,  
3 the court shall order such further notice of said proceed-  
4 ings as shall appear proper, and shall allow such other per-  
5 sons to become parties thereto.

‘The persons against whom said tax is assessed and other  
2 persons interested therein shall have the right to appear and  
3 answer to said claims as in other actions. If it shall appear  
4 upon trial of such action, that such tax was legally assessed  
5 against said real estate and is unpaid, and there is existing  
6 a lien on said real estate therefor, judgment shall be ren-  
7 dered for such tax, interest and costs of court action against  
8 the defendant and against the real estate taxed, and execu-  
9 tion issued thereon to be enforced by sale of such real estate  
10 in manner provided for in sales on execution of real estate  
11 attached on original writs.’