

# MAINE STATE LEGISLATURE

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**EIGHTY-FIRST LEGISLATURE**

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**HOUSE**

**NO. 317**

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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. Boman of Vinalhaven.

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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 Seventy-two of Chapter Eleven  
of the Revised Statutes, Relating to the Sale of Real Estate  
for Taxes.

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

Section seventy-two of chapter eleven of the revised  
2 statutes is hereby amended by inserting after the word  
3 "towns" in the eighth line thereof the words 'And in case  
4 of the absence or disability of the collector, the sale shall  
5 be made by some constable of the town who shall have the  
6 same powers as the collector in carrying out the provisions  
7 of this chapter,' so that said section as amended shall read  
8 as follows:

‘Sect. 72. If any tax assessed on real estate, or on equitable interests assessed under section three of chapter ten, remains unpaid on the first Monday in February next after said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at nine o’clock in the forenoon of said first Monday in February, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. And in case of the absence or disability of the collector, the sale shall be made by some constable of the town who shall have the same powers as the collector in carrying out the provisions of this chapter. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, at least six weeks and not more than seven weeks, before such first Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render its identification certain and plain. And in the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any,

28 published in the county where said real estate lies, three  
29 weeks successively; such publication to begin at least six  
30 weeks before said first Monday in February; if no news-  
31 paper is published in said county, said notices shall be pub-  
32 lished in like manner, in the state paper; he shall, in the  
33 advertisements so published, state the name of the town,  
34 and if within three years it has been changed for the  
35 whole or a part of the territory, both the present and  
36 former name shall be stated; and that, if the taxes, interest  
37 and charges are not paid on or before such first Monday  
38 in February, so much of the estate as is sufficient to pay  
39 the amount due therefor with interest and charges, will be  
40 sold without further notice, at public auction, on said first  
41 Monday in February, at nine o'clock in the forenoon, at the  
42 office of the collector of taxes, in cities, and at the place  
43 where the last preceding annual town meeting was held,  
44 in towns. The date of the commitment shall be stated in  
45 the advertisement. In all cases, said collector shall lodge  
46 with the town clerk a copy of each such notice, with his  
47 certificate thereon that he has given notice of the intended  
48 sale as required by law. Such copy and certificate shall be  
49 recorded by said clerk and the record so made shall be  
50 open to the inspection of all persons interested. The clerk  
51 shall furnish to any person desiring it an attested copy  
52 of such record, on receiving payment or tender of payment  
53 of a reasonable sum therefor; but notices of sales of real  
54 estate within any village corporation for unpaid taxes of

55 said corporation may be given by notices thereof, posted  
56 in the same manner, and at the same places as warrants  
57 for corporation meetings, and by publication, as afore-  
58 said. No irregularity, informality or omission in giving  
59 the notices required by this section, or in lodging copy of  
60 any of the same with the town clerk, as herein required,  
61 shall render such sale invalid, but such sale shall be deemed  
62 to be legal and valid, if made at the time and place herein  
63 provided, and in other respects according to law, except as  
64 to the matter of notice. For any irregularity, informality  
65 or omission in giving notice as required by this section,  
66 and in lodging copy of the same with the town clerk, the  
67 collector shall be liable to any person injured thereby.'