

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 322

House of Representatives, March 7, 1923.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Sanders of Portland.

STATE OF MAINE

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

AN ACT to Amend Section Nine of Chapter Ten of the
Revised Statutes, Relative to Real Estate Where Taxed.

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

Section nine of chapter ten of the revised statutes is here-
2 by amended by adding to said section ten, the following
3 words: 'Whenever a purchaser of real estate assumes and
4 agrees with the previous owner or party to whom the land
5 is formerly assessed, to pay the pro rata or proportional
6 share of taxes, the taxable year of such assessed taxes shall
7 be from April to April,' so that said section when amended
8 shall read as follows:

'Sect. 9. Real estate, where taxed. Taxes on real estate

2 shall be assessed in the town where the estate lies, to the
3 owner or person in possession thereof on the first day of
4 each April. In cases of mortgaged real estate, the mort-
5 gator, for taxation, shall be deemed the owner, until the
6 mortgagee takes possession, after which the mortgagee shall
7 be deemed the owner. Whenever a purchaser of real es-
8 tate assumes and agrees with the previous owner or party
9 to whom the land is formerly assessed, to pay the pro rata
10 or proportional share of taxes, the taxable year of such
11 assessed taxes shall be from April to April.'