

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 844

H. D. No. 194

House of Representatives, Feb. 19, 1925.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Nichols of Portland.

STATE OF MAINE

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

AN ACT Relating to the Collection of Taxes by Legal Process.

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

Section 76 of Chapter 11, Revised Statutes, as amended
2 by Chapter 182 of the Public Laws of 1921 is hereby amend-
3 ed by striking out the whole of said Section 76 and insert-
4 ing in lieu thereof the following:

‘Sect. 76. Collector to lodge with treasurer, certificate of
2 sale and deed; proceedings, if redeemed; if not redeemed,
3 grantee shall receive deed; notice to mortgagee.

‘When real estate is so sold for taxes, the collector shall,
2 within thirty days after the day of sale, lodge with the
3 treasurer of his town a certificate under oath, designating

4 the quantity of land sold, the names of the owners of each
5 parcel and the names of the purchasers; what part of the
6 amount of each was tax and what was cost and charges;
7 also a deed of each parcel sold, running to the purchasers.
8 The treasurer shall not at that time deliver the deeds to
9 the grantees, but put them on file in his office, to be de-
10 livered at the expiration of two years from the day of sale,
11 and the treasurer shall after the expiration of two years
12 deliver said deed to the grantee or his heirs, provided the
13 owner, the mortgagee, or any person in possession or other
14 person legally taxable therefor does not within such time
15 redeem the estate from such sale, by payment or tender of
16 the taxes, all the charges and interest on the whole at the
17 rate of ten per cent. per annum from the date of sale to the
18 time of redemption, and costs as above provided, with sixty-
19 seven cents for the deed and certificate of acknowledgement,
20 and all sums paid for internal revenue stamps affixed to
21 such deed.

‘If there is an undischarged mortgage or mortgages duly
2 recorded on the estate so sold for taxes, the purchaser at
3 such sale shall notify the holder of record of each of such
4 mortgages within sixty days from the date of said sale, by
5 sending a notice in writing by registered letter addressed to
6 the record holder of such mortgage or mortgages at the resi-
7 dence of such holder as given in the Registry of Deeds in
8 the County where said real estate is situated, stating that
9 he has purchased the estate at a tax sale on such date and

10 request the mortgagee to redeem the same. If such notice is
11 not given and the real estate is sold for taxes and the deed
12 delivered, the holder of record of any mortgage, which
13 mortgage was on record in the Registry of Deeds at the
14 time of said sale, may redeem the land so sold at any time
15 within three months after receiving actual notice of such
16 sale, by the payment or tender of the amounts, interest and
17 costs as above specified, even though the deed has been
18 recorded, and the deed shall be discharged by the grantee
19 therein in manner provided for the discharge of mortgages
20 of real estate.

‘If any owner of real estate which is assessed to any form-
2 er owner who was not the owner on April 1st of the taxable
3 year as assessed, or to owners unknown, does not have
4 actual notice of the sale of his real estate for taxes within
5 said two years, he may, at any time, within three months
6 after he has had actual notice redeem the land so sold from
7 such sale although the deed may have been recorded, by
8 payment or tender of the amounts, interest and costs as
9 above specified and the Registry fee for recording and dis-
10 charging the deed, in case the deed has been recorded, and
11 the deed shall be discharged by the grantee therein in man-
12 ner provided for the discharge of mortgages on real estate.

‘If the real estate is redeemed before the deed is delivered,
2 the Treasurer shall give the owner, mortgagee or party to
3 whom the land is assessed or other person legally taxable
4 therefor a certificate thereof, cancel the deed and pay to

5 the grantee on demand the amount so received from him.
6 If the amounts, interest and costs above specified are not
7 paid to the Treasurer within the time as above specified,
8 he shall deliver to the grantee his deed upon the payment
9 of the fees aforesaid for the deed and acknowledgment and
10 thirty cents more for receiving and paying out the proceeds
11 of the sale, but all tax deeds of land upon which there is
12 an undischarged mortgage duly recorded sold for the amount
13 of taxes shall carry no title except subject to such mort-
14 gage, unless the purchaser at such tax sale gives to the
15 record holder of the mortgage, notice as above provided.
16 For the fidelity of the treasurer in discharging his duties
17 herein required, the town is responsible, and has a remedy
18 on his bond in case of default.'