

# MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

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House Document

No. 82

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H. P. 167                      House of Representatives, Jan. 30, 1929.

Taken from the table by House order and on motion of Mr. Bishop referred to the Committee on Legal Affairs. 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Bishop of Boothbay Harbor.

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STATE OF MAINE

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

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AN ACT Relating to the Collection of 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 statutes as amended by chapter ninety-three of the public laws of nineteen hundred nineteen, is hereby further amended by inserting therein after the word "owners" in the twelfth line thereof the words, 'except as hereinafter otherwise provided,' and after the word "owners" in the twenty-first line thereof the words, 'and of resident owners in towns where warrants for town meetings are published in some news-

9 paper,' so that said section seventy-two, as amended, shall  
10 read as follows:

'Sect. 72. If any tax assessed on real estate, or on equi-  
2 table interests assessed under section three of chapter ten,  
3 remains unpaid on the first Monday in February next after  
4 said tax was assessed, the collector shall sell at public auc-  
5 tion so much of such real estate or interest as is necessary  
6 for the payment of said tax, interest and all the charges,  
7 at nine o'clock in the forenoon of said first Monday in Feb-  
8 ruary, at the office of collector of taxes, in cities, and at  
9 the place where the last preceding annual town meeting was  
10 held, in towns. And in case of the absence or disability  
11 of the collector, the sale shall be made by some constable  
12 of the town who shall have the same powers as the col-  
13 lector in carrying out the provisions of this chapter. In  
14 the case of the real estate of resident owners, except as  
15 hereinafter otherwise provided, the collector may give no-  
16 tice thereof and of his intention to sell so much of said  
17 real estate or interest as is necessary for the payment of  
18 said tax and all charges, by posting notices thereof in the  
19 same manner and at the same places that warrants for town  
20 meetings are therein required to be posted, at least six weeks  
21 and not more than seven weeks, before such first Monday  
22 in February, designating the name of the owner if known,  
23 the right, lot and range, the number of acres as nearly as  
24 may be, the amount of tax due, and such other short de-  
25 scription as is necessary to render its identification certain

26 and plain. And in the case of taxes assessed on the real  
27 estate of non-resident owners, and of resident owners in  
28 towns where warrants for town meetings are published in  
29 some newspaper, he shall cause said notices to be published  
30 in some newspaper, if any, published in the county where  
31 said real estate lies, three weeks successively; such publi-  
32 cation to begin at least six weeks before said first Monday  
33 in February; if no newspaper is published in said county,  
34 said notices shall be published in like manner in the state  
35 paper; he shall, in the advertisements so published, state  
36 the name of the town, and if within three years it has been  
37 changed for the whole or a part of the territory, both the  
38 present and the former name shall be stated; and that, if  
39 the taxes, interest and charges are not paid on or before  
40 such first Monday in February, so much of the estate as  
41 is sufficient to pay the amount due therefor with interest  
42 and charges, will be sold without further notice, at public  
43 auction, on said first Monday in February, at nine o'clock  
44 in the forenoon, at the office of the collector of taxes, in  
45 cities, and at the place where the last preceding annual town  
46 meeting was held, in towns. The date of the commitment  
47 shall be stated in the advertisement. In all cases, said col-  
48 lector shall lodge with the town clerk a copy of each such  
49 notice, with his certificate thereon that he has given notice  
50 of the intended sale as required by law. Such copy and  
51 certificate shall be recorded by said clerk and the record  
52 so made shall be open to the inspection of all persons in-

53 terested. The clerk shall furnish to any person desiring it  
54 an attested copy of such record, on receiving payment or  
55 tender of payment of a reasonable sum therefor; but notices  
56 of sales of real estate within any village corporation for  
57 unpaid taxes of said corporation may be given by notices  
58 thereof, posted in the same manner, and at the same places  
59 as warrants for corporation meetings, and by publication,  
60 as aforesaid. No irregularity, informality or omission in  
61 giving the notices required by this section, or in lodging copy  
62 of any of the same with the town clerk, as herein required,  
63 shall render such sale invalid, but such sale shall be deemed  
64 to be legal and valid, if made at the time and place herein  
65 provided, and in other respects according to law, except as  
66 to the matter of notice. For any irregularity, informality  
67 or omission in giving notice as required by this section, and  
68 in lodging copy of the same with the town clerk, the col-  
69 lector shall be liable to any person injured thereby.'