

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 389

H. P. 1188 House of Representatives, Feb. 15, 1929.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Powers of Caribou.

STATE OF MAINE

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

AN ACT Relating to the Sale of Real Estate for Taxes.

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

Section 1. Section seventy-two of chapter eleven of 2 the revised statutes as amended, is hereby further amended 3 by striking out the whole of said section and inserting in 4 place thereof the following:

'Sect. 72. If any tax assessed on real estate, or on equit- 2 able interests assessed under section three of chapter thir- 3 teen, remains unpaid between the first day of February 4 and the thirtieth day of May, both days inclusive, next af- 5 ter said tax was assessed, the collector may sell at public 6 auction such real estate or interest for the payment of said

7 tax, interest and all the charges at ten o'clock in the fore-
8 noon at the office of the collector of taxes in cities and in
9 any central convenient place in towns and in case of the
10 absence or disability of the collector, the sale shall be made
11 by some constable of the town who shall have the same
12 powers as the collector in carrying out the provisions of
13 this chapter. In the case of the real estate of resident
14 owners, the collector may give notice thereof and of his
15 intention to sell said real estate or interest for the payment
16 of said tax and all charges, by posting notices thereof in
17 the same manner and at the same places that warrants for
18 town meetings are therein required to be posted, at least
19 four weeks and not more than six weeks, before such sale
20 is held, designating the name of the owner if known, the
21 right, lot and range, the number of acres as nearly as may
22 be, the amount of tax due, and such other short descrip-
23 tion as is necessary to render its identification certain and
24 plain. And in the case of taxes assessed on the real estate
25 of non-resident owners, he shall cause said notices to be
26 published in some newspaper, if any, published in the
27 county where said real estate lies, three weeks successively;
28 such publication to begin at least six weeks before said sale
29 is held; if no newspaper is published in said county, said
30 notices shall be published in like manner, in the state paper;
31 he shall, in the advertisements so published, state the name
32 of the town, and if within three years it has been changed
33 for the whole or a part of the territory, both the present

34 and former name shall be stated; and that, if the taxes, in-
35 terest and charges are not paid on or before the date of
36 such sale the estate will be sold without further notice, at
37 public auction, at the office of the collector of taxes, in cities
38 and at the place as given in the posted notice in towns or
39 plantations. The date of the commitment shall be stated in
40 the advertisement. In all cases, said collector shall lodge
41 with the town clerk a copy of each such notice, with his
42 certificate thereon that he has given notice of the intended
43 sale as required by law. Such copy and certificate shall be
44 recorded by said clerk and the record so made shall be open
45 to the inspection of all persons interested. The clerk shall
46 furnish to any person desiring it an attested copy of such
47 record, on receiving payment or tender of payment of a
48 reasonable sum therefor; but notices of sales of real es-
49 tate within any village corporation for unpaid taxes of said
50 corporation may be given by notices thereof, posted in the
51 same manner, and at the same places as warrants for cor-
52 poration meetings, and by publication, as aforesaid. No
53 irregularity, informality, or omission in giving the notices
54 required by this section, or in lodging copy of any of the
55 same with the town clerk, as herein required, shall render
56 such sale invalid, but such sale shall be deemed to be legal
57 and valid, if made at the time and place herein provided,
58 and in other respects according to law, except as to the mat-
59 ter of notice. For any irregularity, informality, or omis-
60 sion in giving notice as required by this section, and in

61 lodging copy of the same with the town clerk, the collector
62 shall be liable to any person injured thereby.'

Sect. 2. Section seventy-three of chapter eleven of the
2 revised statutes is hereby amended by striking out the whole
3 of said section and inserting in place thereof the following:

'Sect. 73. The notice for posting, or the advertisement,
2 as the case may be, of the collector shall be in substance
3 as follows:

Unpaid taxes on lands situated in the town of
2, in the county of, for the
3 year (N. B.) The name of the town was formerly
4, (to be stated in the case of change of
5 name, as mentioned in the preceding section.) The follow-
6 ing list of taxes on real estate of resident (or non-resident,
7 as the case may be) owners in the town of,
8 for the year, committed to me for collection for
9 said town, on the day of, remain un-
10 paid; and notice is hereby given that if said taxes, interest
11 and charges are not previously paid, so much of the real
12 estate taxed as is sufficient to pay the amount due therefor,
13 including interest and charges, will be sold at public auc-
14 tion at, in said town, on
15 at ten o'clock A. M. (N. B. Here follows the list, a short
16 description of each parcel taken from the inventory to be
17 inserted in an additional column.)'

Sect. 3. Section seventy-five of chapter eleven of the re-
2 vised statutes is hereby amended by striking out the whole

3 of said section and inserting in place thereof the following:

‘Sect. 75. When no person appears to discharge the taxes
2 duly assessed on any such real estate of resident or non-
3 resident owners, with costs of advertising, on or before the
4 time of sale, the collector shall proceed to sell at public auc-
5 tion, to the highest bidder, such real estate or interest, such
6 bid in all cases shall be large enough to pay the tax due,
7 with three dollars for advertising and selling it, the sum
8 paid to the printer, twenty-five cents for each copy required
9 to be lodged with the town clerk, twenty-five cents for the
10 return required to be made to the town clerk, fifty cents
11 for the town clerk for recording the same, and sixty-seven
12 cents for the deed thereof and certificate of acknowledg-
13 ment. If more than one right, lot, or parcel of land is so
14 advertised and sold, said charge of three dollars, the twenty-
15 five cents for each copy lodged with the town clerk, the
16 twenty-five cents for the return made to the town clerk,
17 and the fifty cents for the town clerk for recording the
18 same shall be divided equally among the several rights, lots,
19 or parcels advertised and sold at any one time; and in addi-
20 tion, the sum paid to the printer shall be divided equally
21 among the non-resident rights, lots, or parcels so advertised
22 and sold; and the collector shall receive in addition, fifty
23 cents on each parcel of real estate so advertised and sold,
24 when more than one parcel is advertised and sold. The
25 collector may, if necessary to complete the sales, adjourn
26 the auction from day to day.’

Sect. 4. Section seventy-nine of chapter eleven of the revised statutes is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Sect. 79. The collector making any sale of real estate for non-payment of taxes, shall, within thirty days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town, who shall record it in the town records; and said return, or if lost or destroyed, and attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested. The collector's return to the town clerk shall be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of for the year, to be advertised according to law by advertising in the three weeks successively, the first publication being on the day of, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of for the year, to be advertised according to law by posting notice as required by law, at the following places, at least four weeks before the day of sale, being public and conspicuous places in said town. I also, at least ten days before the day of sale, gave to each resident owner of said

15 lands, or the occupant thereof, if any, in hand, or forward-
 16 ed to him by registered mail with receipt demanded, or left
 17 at his last and usual place of abode, and sent by mail to
 18 the last and usual address of each non-resident owner of
 19 said lands, whose address was known to me, written no-
 20 tice of the time and place of said sale, in the manner pro-
 21 vided by law; and afterwards on at
 22 ten o'clock, A. M. at, being the time and
 23 place of sale, I proceeded to sell, according to the tenor
 24 of the advertisement, the estates upon which the taxes so
 25 assessed remained unpaid; and in the schedules following
 26 is set forth each parcel of the estate so offered for sale, the
 27 amount of taxes and the name of the purchaser; and I
 28 have made and executed deeds of the several parcels to the
 29 several persons entitled thereto, and placed them on file in
 30 the town treasurer's office, to be disposed of as the law re-
 31 quires.

SCHEDULE NO. 1

Non-Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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SCHEDULE NO. 2

Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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In witness of all which I have hereunto subscribed my
2 name, this day of, 19.....

C. D. Collector of taxes of the town of

Sect. 5. Section eighty-four of chapter eleven of the re-
2 vised statutes is hereby amended by striking out the whole
3 of said section and inserting in place thereof the following:

‘Sect. 84. The municipal officers may employ one of their
2 own number, or some other person, to attend the sale for
3 taxes of any real estate, in which their town is interested,
4 and bid therefor a sum sufficient to pay the amount of taxes
5 and charges due or more, in behalf of the town and the
6 towns shall be entitled to the first bid, and the deed shall
7 be made to it.

If any real estate is sold under this act for more than the
2 amount due for taxes and charges as specified in this act,
3 the balance shall be paid by the city or town to the owner
4 of the real estate whose rights have been forfeited, within
5 five days after such proof.’