

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 124**

H. P. 215                      House of Representatives, Jan. 27, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Rogers of Greenville.

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## STATE OF MAINE

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

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AN ACT to Increase Suit Limit Time on Real Estate Taxes  
to Two Years.

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

Suit on real estate taxes may be begun within two years. Any officer whose duty it now is under the statutes to commence suit on real estate taxes within one year must bring the aforesaid suit within two years instead; and all sections of the revised statutes affected by this chapter are hereby amended to conform with this chapter, and sections twenty-eight, ninety-three and ninety-five of chapter fourteen are hereby amended to read as follows:

'Sect. 28. Lien for taxes enforced by action of debt; notice to taxpayer; judgment and costs; redemption. The lien on real estate created by section three of chapter thirteen may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made, there shall be a description of the real estate taxed, sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, except a collector elected or appointed under section ninety, may, after the expiration of eight months from the date of commitment to him of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, if then a resident of the town where said real estate lies, a notice in writing signed

by said officer, stating the amount of such tax, describing the real estate on which the tax is assessed, and demanding the payment of such tax within ten days after service of such notice. After the expiration of said ten days, in case of a resident, and in all cases within two years after the date of commitment to him of said tax, such officer may bring an action of debt for the collection of said tax, in his own name, in the county where the land lies, against the person against whom said tax is assessed. Such action shall be begun by writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate. The declaration in such action shall contain a statement of such tax, a description of the real estate contained in said notice, and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such further notice of said action as appears proper, and shall allow such other persons to become parties thereto. If it shall appear upon trial of said action that such tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of such tax, judgment shall be rendered for such tax, interest, and costs of suit against the defendants and against the real estate attached, and execution issued thereon to be enforced by sale of such real estate in the manner provided for a sale on execution of real estate attached on original writs. Provided, however, that when the officer sells the real estate on such execution he shall sell the least undivided fractional part thereof that any person bidding will take, and pay the amount due on the execution with all necessary charges of sale; and he shall convey by his deed to the purchaser such part so sold to him, subject to redemption according to law, and the deed shall be construed to convey the right of entry and seizin in such part in common and undivided of such property assessed. In all actions brought in the superior court under the provisions of this section or of sections ninety-three or ninety-five, full costs shall be recovered notwithstanding the amount of the judgment be twenty dollars or less. Any person interested in said real estate may redeem the same at any time

within one year after the sale of the same by the officer on such execution, by paying the amount of such judgment and all costs on such execution with interest at the rate of ten per cent a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.'

'Sect. 93. Lien on real estate, how enforced. The lien on real estate created by section three of chapter thirteen for the payment of taxes assessed under the five preceding sections may be enforced at any time within two years from the time when said collection lists are returned to said assessors, in the following manner: the assessors may order the collector to bring an action of debt in the name of the plantation, in the superior court in the county where the land lies, to collect such unpaid taxes with interest, against the person to whom the property is assessed, and the proceedings in such actions shall be the same as provided in section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.'

'Sect. 95. Treasurer of state may bring action to recover taxes. The treasurer of state may bring an action of debt in his own name to enforce the lien on real estate created by section three of chapter thirteen, to secure the payment of state and county taxes assessed under sections thirty-seven and thirty-nine of chapter thirteen upon lands not liable to be assessed in any town for which warrants are not issued under section eighty-eight of this chapter. Such action shall be begun after the expiration of eight months and within two years after the last publication of the advertisement named in section forty of chapter thirteen. The proceedings shall be in accordance with section twenty-eight of this chapter, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.'