

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

EIGHTY-FIFTH LEGISLATURE

---

---

Legislative Document

No. 521

---

---

S. P. 413

In Senate, Feb. 12, 1931.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Spear of Cumberland.

---

---

STATE OF MAINE

---

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

---

AN ACT Relative to Sale of Real Estate for Non-payment  
of Sewer Assessments.

---

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

Chapter 14 of the Revised Statutes is hereby amended by striking out the whole of Sections 72, 73, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84, 85, 86 and 87 and inserting in place of them the following:

‘Sec. 72. Sale of real estate for taxes; or sewer assessments; notices, how given; copy of notice to be lodged with clerk and recorded; certain irregularities will not vitiate sale; collector liable for certain irregularities; in case of absence or disability of collector, constable may conduct sale. If any tax assessed on real estate or if any sewer assessment, made on real estate or on any equitable interests assessed under section three of chapter thirteen, remains unpaid on the first Monday in February next after said tax was assessed, or sewer assessment was made, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, or sewer assessment, interest and all the charges, at nine o'clock in the forenoon of said first Monday in February, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. And in case of the absence or disability of the collector, the sale shall be made by some constable of

the town who shall have the same powers as the collector in carrying out the provisions of this chapter. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax, or said sewer assessment as the case may be, and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, at least six weeks and not more than seven weeks, before such first Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax or sewer assessment, due, and such other short description as is necessary to render its identification certain and plain. And in the case of taxes assessed, or sewer assessments made, on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, three weeks successively; such publication to begin at least six weeks before said first Monday in February; if no newspaper is published in said county, said notices shall be published in like manner, in the state paper; he shall in the advertisements so published, state the name of the town, and if within three years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, or sewer assessment as the case may be, together with interest and charges are not paid on or before such first Monday in February, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said first Monday in February, at nine o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment, or sewer assessment as the case may be, shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy

of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes, or unpaid sewer assessments, of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality, or omission in giving the notices required by this section, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality, or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.

Sec. 73. Notice for posting, form of. The notice for posting, or the advertisement, as the case may be, of the collector shall be in substance as follows:

Unpaid taxes (or sewer assessments, as the case may be) on lands situated in the town of \_\_\_\_\_, in the county of \_\_\_\_\_, for the year \_\_\_\_\_. (N. B.) The name of the town was formerly \_\_\_\_\_, (to be stated in the case of change of name, as mentioned in the preceding section.) The following list of taxes (or sewer assessments as the case may be) on real estate of resident (or non-resident, as the case may be) owners in the town of \_\_\_\_\_, for the year \_\_\_\_\_, committed to me for collection for said town or assessed on the \_\_\_\_\_ day of \_\_\_\_\_, remain unpaid; and notice is hereby given that if said taxes (or sewer assessments, as the case may be) interest and charges, are not previously paid, so much of the real estate taxed (or sewer assessments as the case may be) as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at \_\_\_\_\_ in said town, on the first Monday of February, 19--, at nine o'clock A. M. (N. B. Here follows the list, a short description of each parcel taken from the inventory to be inserted in an additional column.)

C. D. Collector of taxes of the town of \_\_\_\_\_.

Sec. 74 Owners or occupants to have written notice of time and place of sale. After the land is so advertised, and

at least ten days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, of the time and place of sale by delivering to him in person, or by registered mail with receipt demanded, or leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale and the amount of taxes, or sewer assessments due. In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale. If such tax, or sewer assessment, is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed one dollar, in addition to the sum paid the printer, if any.

Sec. 75. Proceedings at sale; adjournment of sale; apportionment of costs. When no person appears to discharge the taxes duly assessed, or sewer assessment made, on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax, or sewer assessment, due, with three dollars for advertising and selling it, the sum paid to the printer, twenty-five cents for each copy required to be lodged with the town clerk, twenty-five cents for the return required to be made to the town clerk, fifty cents for the town clerk for recording the same, and sixty-seven cents for the deed thereof and certificate of acknowledgement. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot or parcel of land is so advertised and sold, said charge of three dollars, the twenty-five cents for each copy lodged with the town clerk, the twenty-five cents for the return made to the town clerk, and the fifty cents for the town clerk for recording the same shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots or parcels so advertised and sold; and the collector shall receive in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The col-

lector, may, if necessary to complete the sales, adjourn the auction from day to day.

Sec. 76. Mortgages of lands sold for taxes, or sewer assessments, to be notified of sale by the purchaser; if not notified, has right of redemption for three months after receiving actual notice; lands assessed to former owners or to owners unknown to have right of redemption for three months after receiving actual notice of sale. When real estate is so sold for taxes, or sewer assessments, the collector shall, within thirty days after the day of sale, lodge with the treasurer of his town a certificate under oath, designating the quantity of land sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax, or sewer assessment, and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of two years from the day of sale, and the treasurer shall after the expiration of two years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable or assessable, therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of ten per cent per annum from the date of sale to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment, and all sums paid for internal revenue stamps affixed to such deed.

If there is an undischarged mortgage or mortgages duly recorded on the estate so sold for taxes, or sewer assessments, the purchaser at such sale shall notify the holder of record of each of such mortgages within sixty days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage or mortgages at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale, or sewer assessment sale, on such date and request the mortgagee to redeem the same. If such notice is not given and the real estate is sold for taxes, or sewer assessments, and the deed de-

livered, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the land so sold at any time within three months after receiving actual notice of such sale, by the payment or tender of the amounts, interest and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed, or sewer assessment deed, at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April first of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of his real estate for taxes, or sewer assessments, within said two years, he may, at any time, within three months after he has had actual notice redeem the land so sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest, and costs as above specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein or the owner under the tax deed, or sewer assessment deed, at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the treasurer shall give the owner, mortgagee, or party to whom the land is assessed or other person legally taxable or assessable therefor a certificate thereof, cancel the deed, and pay to the grantee on demand the amount so received from him. If the amounts, interest and costs above specified are not paid to the treasurer within the time as above specified, he shall deliver to the grantee his deed upon the payment of the fees aforesaid for the deed and acknowledgment and thirty cents more for receiving and paying out the proceeds of the sale, but all tax deeds or sewer assessment deeds of land upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale, or sewer assessment sale, gives to the record holder of the mortgage, notice as above provided. For the fidelity of the treasurer in discharging his duties therein

required, the town is responsible, and has a remedy on his bond in case of default.

Sec. 77. Stamps affixed to deed, deemed a part of costs. All sums paid by any collector of taxes, or treasurer, for internal revenue stamps to be affixed to any deed of real estate, or interest therein, sold for non-payment of a tax or sewer assessment, shall be deemed a part of the costs and charges for making such sale.

Sec. 78. All taxes or sewer assessments paid by purchaser at sale refunded on redemption. The person interested in the estate, by the purchase at the sale, may pay any tax assessed or sewer assessment made thereon, before or after that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums.

Sec. 79. Collector to make return of sale to town clerk, who is to record. The collector making any sale of real estate for non-payment of taxes or sewer assessments, 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, an 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 (or sewer assessment made, as the case may be) 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 (or sewer assessment made, as the case may be) 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, six weeks before the day of sale, being pub-



lic and conspicuous places in said town. I, also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof if any, in hand, or forwarded to him by registered mail with receipt demanded, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was known to me, written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19--, at nine o'clock A. M., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes (or sewer assessments as the case may be) so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes (or sewer assessments as the case may be) and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the town treasurer's office, to be disposed of as the law requires.

#### SCHEDULE No. 1

##### NON-RESIDENT OWNERS

Name of owner	Description of property	Amount of tax (or sewer assessments as the case may be) interest and charges	Quantity sold	Name of purchaser
---------------	-------------------------	--	---------------	-------------------

#### SCHEDULE No. 2

##### RESIDENT OWNERS

Name of owner	Description of property	Amount of tax (or sewer assessments as the case may be) interest and charges	Quantity sold	Name of purchaser
---------------	-------------------------	--	---------------	-------------------

In witness of all which I have hereunto subscribed my name,  
 this                    day of                    19--.

C. D. Collector of taxes of the town of

Sec. 80. Proprietors may redeem within two years; money to be received by treasurer, as property of purchaser. Any person to whom the right by law belongs, may, at any time within two years from the day of sale, redeem any real estate or interest or proprietors sold for taxes or sewer assessments on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds and stamps, with interest on the whole at the rate of ten per cent a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

Sec. 82. When non-resident may commence suit. Any non-resident owner of real estate sold under section seventy-five, having paid the taxes or sewer assessments, costs, charges, and interest as aforesaid, may, at any time within one year after making such payment commence a suit against the town to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than twenty dollars.

Sec. 83. Treasurer's receipt is evidence of redemption. The treasurer's receipt or certificate of payment of a sufficient sum to redeem any lands taxed or sewer assessments made as aforesaid shall be legal evidence of such payment and redemption.

#### ADDITIONAL PROVISIONS

Sec. 84. Estate may be bid off for town. The municipal officers may employ one of their own number, or some other person, to attend the sale for taxes of any real estate or sewer

assessment made therein in which their town is interested, and bid therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

Sec. 85. Purchaser to pay for land within twenty days after sale, or sale void. If the purchaser of land sold for taxes or sewer assessments under section seventy-five fails to pay the collector within twenty days after the sale the amount bid by him, the sale shall be void, and the city or town in which such sale was made shall be deemed to be the purchaser of the land so sold, the same as if purchased by someone in behalf of the city or town under the preceding section. If a city or town becomes a purchaser under this section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the land included in said deed, and that the purchaser failed to pay the amount bid within twenty days after the sale; and the said deed shall confer upon said city or town the same rights and duties as if it had been the purchaser under section eighty-four.

Sec. 86. Owner may redeem; amount received to be paid to person entitled. In all cases where real estate has been sold for state, county or town taxes or sewer assessments, the owner may, within the time allowed by law, pay the sums necessary to redeem the same, into the treasury of the state, county or town to which the tax is to be paid, and such payment seasonably made shall redeem the estate. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

Sec. 87. In actions to test validity of sale of real estate for taxes or sewer assessments, collector's or treasurer's deed, prima facie evidence; further proceedings. In the trial of any action at law or in equity, involving the validity of any sale of real estate for non-payment of taxes or sewer assessments, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judg-

ment in his favor so far as relates to said tax title or sewer assessment title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in selling such real estate; and in all such actions involving the validity of sales made after the twenty-sixth day of April, eighteen hundred and ninety-five, the collector's return to the town clerk, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section seventy-nine, shall be prima facie evidence of all facts therein set forth.

Sec. 87A. Tax sales and sewer assessment sales to be made separately. Whenever a lot shall, on the same day, be sold both for non-payment of sewer assessment and non-payment of taxes, it shall be sold in two separate and distinct sales, though one person may be allowed to bid in the same at both sales.