

# MAINE STATE LEGISLATURE

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# E I G H T Y - S I X T H   L E G I S L A T U R E

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**Legislative Document**

**No. 587**

H. P. 1107

House of Representatives, Feb. 8, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Tompkins of Bridgewater.

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## S T A T E   O F   M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

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AN ACT Relating to the Enforcement of Liens for Taxes on Real Estate.

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

Section 28 of chapter 14 of the revised statutes is hereby amended by striking out all of said section and inserting in lieu thereof the following, so that said section, as amended, shall read as follows:

**'Sec. 28. Lien for taxes, how enforced.** The lien on real estate created by section 3 of chapter 13 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 90, may, after the expiration of 8 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 as it appears in the inventory and valuation upon which the assessment is made, and stating that the officer claims a lien thereon to secure the payment of the tax. Within 5 days of its date, a duplicate of such notice shall be recorded in the registry of deeds in the county in which the land lies in the manner prescribed for the record of attachments of real estate. If the

person against whom the tax is assessed is not then a resident of the town where said real estate lies, such notice shall be mailed postage paid to his last known address, and within 5 days thereafter, a duplicate of such notice shall be recorded as in the case of resident persons. If such tax remain unpaid at the expiration of 12 months from the date of commitment, such officer shall within 4 months thereafter give to the person against whom the tax is assessed and to all persons interested, notice of his intention to sell the real estate for the enforcement of his lien thereon. Such notice shall state the time, place, and purpose of the sale, and shall contain a description of the real estate as it appears in the notice hereinbefore provided for. Such notice shall be published in a public newspaper published in the town in which said real estate lies; or if no newspaper is published in such town, then in any newspaper published in the county where said real estate lies; 3 weeks successively, the date of the first publication to be 30 days at least before the day of sale. At the time and place designated in said notice, which shall be a public place in the town in which said real estate lies, the officer shall sell at public auction for the enforcement of his lien thereon, the least undivided fractional part of said real estate that any person bidding will take and pay the amount of said tax 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. The charges allowed to the officer shall be \$1.00 for the original notice and \$2.00 for the deed, in addition to any sums actually paid by him for recording fees, postage, and printing. Any person interested in said real estate may redeem the same at any time within 1 year after the sale of the same by the officer, by paying the amount of such tax and costs with interest at the rate of 10 per cent per year. This section shall not affect any other provision of law for the enforcement and collection of taxes on real estate.'