

# 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)

---

---

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

---

---

Legislative Document

No. 617

H. P. 1108

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.

---

---

S T A T E   O F   M A I N E

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

---

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

---

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

**R. S. c. 14, § 28, amended.** Section 28 of chapter 14 of the revised statutes is hereby amended to 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 on 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 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, and demanding the payment of such tax within 10 days after service of such notice. After the expiration of said 10 days, in case of a resident, and in all cases within ~~one year~~ **sixteen months** 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 such 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~~ **costs for one term only shall be allowed, and if the amount of the judgment be \$20.00 or less, one-quarter costs for one term only shall be allowed.** 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 10% a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.'