

# MAINE STATE LEGISLATURE

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NEW DRAFT

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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. 1016**

S. P. 636

In Senate, Mar. 22, 1933.

Minority Report accepted. Reported by Messrs. Weeks, Holman, Tompkins and Farris from Committee on Judiciary and laid on table to be printed under Joint Rules.

ROYDEN V. BROWN, Secretary.

New Draft of S. P. 317.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-THREE

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AN ACT to Provide for Alternative Method of Enforcement of Tax Liens.

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

**Sec. 1. Alternative method for the enforcement of liens for taxes on real estate.** Liens on real estate created by section 3 of chapter 13 of the revised statutes, in addition to other methods previously established by law 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 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 of chapter 14 of the revised statutes, may, after the expiration of 8 months and within 1 year after the date of commitment to him of said tax, in the case of a person resident in the town where the tax is assessed, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, a notice in writing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service of such notice. After the expira-

tion of said 10 days and within 10 days thereafter in the case of a resident, and in all other cases within a year from the date of the commitment of said tax to said officer, said officer shall record in the registry of deeds of the county or registry district where said real estate is situated, a certificate signed by said officer setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this act and that said tax remains unpaid. In all cases, except in the case of a resident, said certificate so filed need not contain the allegation that payment of said tax has been demanded. At the time of the recording of the certificate in the registry of deeds as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate. The fee to be charged to the taxpayer for said notice and filing shall not exceed \$1 and the fee to be charged by the register of deeds for such filing shall not exceed 50 cents.

**Sec. 2. Filing of certificate to create mortgage.** The filing of the certificate, provided for in section 1, in the registry of deeds as aforesaid shall be deemed to create and shall create a mortgage on said real estate to the town in which the real estate is situated having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to said town all the rights usually incident to a mortgagee, except that the mortgagee shall not have any right of possession of said real estate until the right of redemption herein provided for shall have expired.

**Sec. 3. Foreclosure provisions.** If said mortgage, together with interest and costs, shall not be paid within 18 months after the date of the filing of said certificate in the registry of deeds as herein provided, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

**Sec. 4. Notice.** The filing of said certificate in said registry of deeds shall be sufficient notice of the existence of the mortgage herein provided for.

**Sec. 5. Discharge.** In the event that said tax, interest and costs shall be paid within the period of redemption herein provided for, the town treasurer shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.