

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 553

H. P. 1239

House of Representatives, February 12, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Higgins of Ellsworth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Enforcement of Liens for Taxes.

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 enforced by action of debt; notice to taxpayer; judgment and costs; redemption. 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, 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 1 year 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, **and if 2 or more lots are separately assessed and taxed against the same person the liens on such lots may be enforced by separate counts in the same writ.** Such action shall be begun by writ of attachment commanding the officer serving it to especially 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, **and if judgment is given for the plaintiff on more than one count the costs shall be equally divided between the different counts in the writ on which judgment is so given and the execution shall contain a statement of the amount of the judgment chargeable as a lien on each lot or, if requested by the plaintiff, separate executions shall be issued on each count in the writ on which judgment is rendered.** Provided, however, that when the officer sells the real estate on such execution he shall sell the least undivided fractional part ~~thereof of each lot~~ that any person bidding will take, and pay the amount due ~~on the execution~~ **on each lot by virtue of 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 93 or 95, full costs shall be recovered notwithstanding the amount of the judgment be \$20 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 10% a year. This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.'