

MAINE STATE LEGISLATURE

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

Legislative Document

No. 758

S. P. 326

In Senate, February 18, 1937.

Taken from Table on Motion by Senator Willey of Cumberland and on Further Motion by Senator Willey of Cumberland referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Marden of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

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

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

Assessment a judgment; collector's warrant an execution. For the purpose of enforcing the lien for taxes provided by section 3 of chapter 13 of the revised statutes, the assessment shall be regarded as a judgment and the collector's warrant as an execution and under such assessment and warrant the collector shall have all the powers, rights and duties in regard to sale of the real estate taxed as a sheriff or deputy holding an execution. At any time after 6 months and within 1 year he may proceed under such warrant as a sheriff or deputy would under an execution and seize, advertise and sell the real estate taxed for the purpose of enforcing the lien and collecting the tax. For this purpose he may go outside his own town to post notices and do any other necessary act. In case more than 1 parcel of real estate is taxed to the same party, all that require to be sold shall be included in 1 notice and proceeding but shall be sold separately for the tax on each; and the expenses of sale shall be divided proportionately according to the amount of tax on each and be added to the taxes. Fees and expenses shall

be charged and payable as in case of sales on execution. Sale shall be made to the party who will pay the amount of tax, interest and costs for the smallest fractional part of each parcel sold. Presumptions and inferences in favor of the validity of the assessment, the warrant and the collectors proceedings thereunder shall be made as in case of sales on execution.