

MAINE STATE LEGISLATURE

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

Legislative Document

No. 178

H. P. 483

House of Representatives, January 26, 1939.

Referred to Committee on Legal Affairs. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to Assessment and Collection of Taxes.

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

Sec. 1. R. S., c. 13, § 32, amended. Section 32 of chapter 13 of the revised statutes is hereby repealed and the following is enacted in place thereof:

‘Sec. 32. Omitted assessments and reassessments of taxes. When any polls or estates liable to taxation have been omitted from assessment within 5 years from the last assessment date the assessors may by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates their proportion of such tax, according to the principles on which the assessment was made, certifying that they were omitted. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors stating that they were omitted and that the powers in the previous warrant, naming the date of it, are extended thereto, and the collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

When a tax is invalid or void by reason of illegality, error or irregularity in assessment, the tax may be assessed by the assessors for the time being to the person to whom the property should have been assessed in the same amount and for the year in which erroneously taxed. A tax so assessed shall be committed to the collector for the time being by a supplemental assessment to the original list with a certificate stating the name of the person to whom originally assessed and that such assessment was invalid. The powers in the original warrant shall extend to the collector for the time being who shall have the same power and be under the same obligation to collect taxes so assessed as original or omitted taxes.

The lien on real estate created by section 3 of this chapter is enforceable by, and shall terminate as provided in, section 28-A of chapter 14.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 70 of this chapter was given.'

Sec. 2. R. S., c. 13, § 73, amended. The first sentence of section 73 of chapter 13 of the revised statutes is hereby amended to read as follows:

'The assessors for the time being, on written application, stating the grounds therefor, within 2 years from the assessment, may make such reasonable abatement as they think proper, **except that no abatement of any void or invalid real estate tax shall be required if property has been sold for non-payment under section 72 of chapter 14, or the notice under section 28 of chapter 14 has been filed or the certificate under chapter 244 of the public laws of 1933, as amended, has been recorded.**'

Sec. 3. R. S., c. 14, § 14, amended. Section 14 of chapter 14 of the revised statutes is hereby amended to read as follows:

'**Sec. 14. Bond of collector.** The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions. **The bond provided under this section shall cover all taxes assessed under section 32 of chapter 13, as amended by section 1 of this act.**'

Sec. 4. R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto new sections to be numbered as follows:

'**Sec. 28-A. Enforcement of supplemental assessments.** When taxes are assessed under section 32 of chapter 13, as amended by section 1 of this

act, the lien upon real estate shall be enforced as provided in section 28 of this chapter or in chapter 244 of the public laws of 1933, as amended, except that if real estate shall have been alienated to a bona fide purchaser for value since the assessment was omitted or invalidly made, to an owner other than a city or town, and record of transfer duly recorded, the lien shall terminate unless the tax thus assessed is committed within 3 years from the assessment date of the year involved; otherwise it shall continue in full force and effect.'

'Sec. 28-B. Duties of tax collectors. Collectors of taxes and city and town treasurers on receipt of information that a tax may be invalid by reason of error, omission or irregularity in assessment shall at once notify the assessors in writing stating the name of the proper party to be assessed, if known, in order that an assessment may be made as provided in section 32 of chapter 13, as amended by section 1, of this act.'

'Sec. 28-C. Cancellation of invalid tax deeds. Upon receipt of information that an assessment upon real estate may be invalid or void, collectors and treasurers shall make application to the municipal officers for authority to cancel the deed or other evidence of taking when cities or towns have taken title or hold prospective title to real estate for non-payment of taxes, and they shall make a similar application upon discovery of any void or invalid assessment, in the case of sale to others, provided the redemption period shall not have expired.'