

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. 288

S. P. 219

In Senate, February 2, 1939.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Burns of Aroostook.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relative to Enforcing the Collection of Real Estate Taxes by the Alternative Method.

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

P. L., 1933, c. 244, § 1, amended. Section 1 of chapter 244 of the public laws of 1933, as amended by chapter 28 of the public laws of 1935 and chapter 136 of the public laws of 1937, is hereby further amended to read 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, 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, or send by registered mail, **postage prepaid,** to his last and usual **known** place of abode, ~~with a personal return receipt demanded and received,~~ 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 **or mailing** of such notice. **If an owner or occupant of real estate to whom said real estate is taxed shall die before such demand is made on him such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees.** After the expiration 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.~~ **When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name it will be sufficient to record in said registry said certificate in the name of the heirs or the devisees of said decedent without designating them by name.** 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 and also at the time of recording as aforesaid the said officer shall mail by registered letter to each record holder of a mortgage on said real estate, addressed to him at his place of last and usual abode, a true copy of said certificate. **If the real estate has not been assessed to its record owner the officer shall send by registered mail a like notice to the record owner.** 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.'