

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. 671

H. P. 1632

House of Representatives, February 14, 1939.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Shesong 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 Apportionment of Taxes on Real Estate Divided
Subsequent to Assessment.

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

R. S., c. 13, additional. Chapter 13 of the revised statutes is hereby amended by adding thereto a new section to be numbered 32-A, and to read as follows :

'Sec. 32-A. Apportionment on real estate sold or foreclosed. If real estate is divided by sale, mortgage foreclosure, upon a petition for partition or otherwise, after a tax has been assessed thereon and such division has been duly recorded in the registry of deeds, the assessors, at any time before said real estate has been advertised for sale for non-payment of taxes, or the notice served under section 28 of chapter 14 or the certificate filed under chapter 244 of the public laws of 1933, as amended, upon the written request of the owner or mortgagee of any portion thereof, may apportion said tax, with costs and interest upon the several parcels thereof, in proportion to the value of each, and only the portion of said tax, interest and costs so apportioned upon each parcel shall continue to be a tax upon it; and the owners or mortgagees shall be liable only for the tax apportioned upon the parcel owned in whole, or in part by them respectively. Assessors

shall send notice of the request for such apportionment and of the time appointed therefor, by mail to every interested person in said real estate whose address is known to them.'