

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. 720

H. P. 1630

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 Creation of Tax Title Accounts on Real Estate Taken for Payment of Taxes.

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

Sec. 1. R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 76-A, and to read as follows:

‘Sec. 76-A. Tax lien to continue; redemption. Whenever a city, town or plantation shall have purchased or taken real estate for payment of taxes the lien of the city, town or plantation, created by section 3 of chapter 13, on such real estate for all taxes assessed subsequently to the assessment for payment of which the estate was purchased or taken shall continue and it shall be unnecessary for the city, town or plantation to sell or otherwise take said real estate for non-payment of said subsequent taxes, costs and interest, except that if any of the said subsequent taxes have not been certified by the collector to the treasurer to be added to the tax title account as herein provided then redemption may be made by payment only of the amount of the tax for which the estate was purchased and of such subsequent taxes as shall have been so certified, together with costs and interest. The collector shall certify to the treasurer within 8 months from their assessment all subsequent taxes, which become part of the

terms of redemption and the treasurer shall give a certificate stating that the amount or amounts have been added to the tax title account or accounts and the collector shall be credited as if the tax had been paid in money.'

Sec. 2. R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 76-B and to read as follows:

'Sec. 76-B. Separate accounts to be kept. Whenever a city, town or plantation becomes the purchaser of land sold for taxes as provided in sections 84 and 85 of this chapter and the deed is duly lodged with the treasurer in accordance with section 76 or when the notice has been filed as provided in section 28 of this chapter for enforcement of the tax lien or when the certificate required in chapter 244 of the public laws of 1933 has been recorded to effect enforcement of the tax lien under the alternative method so provided, there shall be set up on the books of the city, town or plantation, whether kept by the treasurer or otherwise, a separate account of each parcel of land covered by the deed, notice or certificate, to which shall be charged the amount of the tax stated in the deed or instrument of taking, with accrued interest and all legal costs and charges thereon and upon certification to the treasurer in accordance with section 76-A, all uncollected taxes assessed to such parcel for any year subsequent to that for the taxes for which such parcel was taken and all accrued interest and all legal costs and charges until the interest acquired in the real estate by the city, town or plantation shall have been quitclaimed or cancelled but no additions of interest costs or charges shall be made to the tax title account for periods in which the property: is appropriated to public uses.'