

MAINE STATE LEGISLATURE

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

Legislative Document

No. 949

(Transmitted from the Revisor of Statutes under Joint Order)

H. P. 1607

House of Representatives, February 20, 1941.

Referred to Committee on Judiciary and sent up for concurrence. 650 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

**AN ACT Providing for Collection of Taxes in Case of the Death of the
Collector of Taxes.**

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

P. L. 1933, c. 244, § 1, amended. The first 2 sentences of section 1 of chapter 244 of the public laws of 1933, as amended, is hereby further amended to read as follows:

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, **or his successor in office in case of his death or disability**, may, after the expiration of 8 months and within 1 year after the date of commitment to him of said tax 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, to his last known place of abode, 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.'