

MAINE STATE LEGISLATURE

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

Legislative Document

No. 301

H. P. 564

House of Representatives, February 4, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Alternative Method of Enforcement of Tax Liens.

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

Sec. 1. P. L., 1933, c. 244, § 1, amended. Section 1 of chapter 244 of the public laws of 1933, as amended, 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, 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. 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, 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, **the name of the person against whom said tax was assessed**, 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. 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~~ **true copy of said certificate** 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 50c.

Sec. 2. P. L., 1933, c. 244, additional. Chapter 244 of the public laws of 1933, as amended, is hereby further amended by adding thereto a new section to be numbered section 6, and to read as follows :

'Sec. 6. Bill in equity to set aside tax or tax lien claimed invalid. At any time prior to the expiration of 18 months after the recording of the tax lien provided for in the foregoing sections, any person who has a legal or equitable interest in the real estate covered by such lien, and who claims that the provisions of law relating to the assessment of the tax or the perfection of the tax lien have not been complied with, may bring a bill in equity to set aside the tax lien as invalid. The court may stay the foreclosure of such tax lien pending final decision, and shall, after notice and hearing, either affirm the validity of such tax and tax lien, or set aside the tax or the tax lien or both as invalid and void.'

Sec. 3. P. L., 1933, c. 244, additional. Chapter 244 of the public laws of 1933, as amended, is hereby further amended by adding thereto a new section to be numbered section 7, and to read as follows:

'Sec. 7. Limitation on action to set aside tax or tax lien provided; exception. At the expiration of said 18 months after the recording of the tax lien, if such tax has not previously been paid or the tax lien redeemed, the town shall be conclusively presumed to have acquired an absolute title to the real estate described in such tax lien, and all claims adverse thereto and not seasonably prosecuted under the provisions of section 6 shall be forever barred, provided however that this presumption and limitation upon action shall not apply where the tax lien is claimed to be invalid because the description in the recorded tax lien was insufficient to reasonably identify the property, or because the tax was not assessed against the person or persons legally assessable therefor.'

Sec. 4. P. L., 1933, c. 244, additional. Chapter 244 of the public laws of 1933, as amended, is hereby further amended by adding thereto a new section to be numbered section 8, and to read as follows:

'Sec. 8. Mortgagees and others may apply for notice of non-payment; remedy if notice not given. Any person having a legal or equitable interest in real estate subject to taxation may annually, prior to the 1st day of April or within such period thereafter as the tax collector may designate, file with the tax collector an application to receive notice of delinquency, giving the name of the person claimed by said applicant to be primarily responsible for the payment of such tax, a description of the real estate sufficient to identify it, and the name, address and nature of the interest of such applicant. The state tax assessor shall prescribe forms for such applications. Each such application shall be accompanied by a fee of 25c for each property listed by the applicant, which fee shall be used to defray the expense of postage and printing of notices. When any tax upon property listed by an applicant is paid in full, the tax collector shall mail to such applicant a duplicate tax receipt identifying by the description submitted by the applicant the property on which the tax has been paid. Not less than 10 days nor more than 20 days before recording a tax lien certificate, the tax collector shall notify the applicant of any taxes on property included in the application which remain unpaid, and upon which a tax lien will be filed. Not less than 30 days prior to the expiration of the period of redemption on any tax lien, the tax collector shall notify such applicant of the date of such impending expiration as to any property listed by such applicant. Failure to give such notices shall not impair the validity of any title ob-

tained by foreclosure of a tax lien, but any person damaged by failure of the collector to give the foregoing notices may recover such damages in an action against the town.'

Sec. 5. P. L., 1933, c. 244, additional. Chapter 244 of the public laws of 1933, as amended, is hereby further amended by adding thereto a new section to be numbered section 9, and to read as follows:

'Sec. 9. Remedy when property conveyed after tax paid or redeemed. In event any person entitled so to do pays the taxes assessed upon property or redeems the same at any time before expiration of the redemption period, and thereafter the town conveys the same to a third party under claim of title obtained by foreclosure of a tax lien, the purchaser thereof acquires no title thereto but may recover of the town his actual damages in an action on the case.'