

# MAINE STATE LEGISLATURE

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# NINETY - FIRST LEGISLATURE

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**Legislative Document**

**No. 534**

H. P. 956

House of Representatives, February 11, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Williams of Clifton.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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### AN ACT Relating to the Assessment and Collection of Taxes.

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

**Sec. 1. R. S., c. 13, § 32, amended.** Section 32 of chapter 13 of the revised statutes, as amended, is hereby further amended to read as follows :

**'Sec. 32. Omitted assessments and reassessments of taxes.** When any polls or estates liable to taxation have been omitted from assessment within 5 years from the last assessment date the assessors for the time being may by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates their proportion of such tax, according to the principles on which the assessment was made, certifying that they were omitted. Such supplemental assessments shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that they were omitted and that the powers in ~~the~~ a previous warrant, naming the date of it, are extended thereto, and the collector has the same power, and is under the same obligation to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplemental assessment the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.

When a tax is invalid or void by reason of illegality, error or irregularity

in assessment, the tax may be assessed, at any time within 5 years from the date of the original assessment, by the assessors for the time being to the person to whom the property should have been assessed in the same amount and for the year in which erroneously taxed. A tax so assessed shall be committed to the collector for the time being by a supplemental assessment to the original list with a certificate under the hands of the assessors stating the name of the person to whom originally assessed and that such assessment was invalid. The powers in the original warrant shall extend to the collector for the time being who shall have the same power and be under the same obligation to collect taxes so assessed as original or omitted taxes.

When an attempt to enforce the lien on real estate created by section 3 of this chapter through the provisions of section 28 of chapter 14 or section 72 of chapter 14 or chapter 244 of the public laws of 1933, as amended, is declared invalid by a court of competent jurisdiction because of a faulty or insufficient description, or because of the failure of the tax collector to qualify for office, or because of the failure of the tax collector to comply with all the requirements of section 28 of chapter 14, or section 72 of chapter 14, or chapter 244 of the public laws of 1933, as amended, as the case may be, the tax may be reassessed, at any time within 1 year from the date of such determination by the court, by the assessors for the time being, for the purpose of enforcing the lien on real estate created by section 3 of this chapter only. A tax so reassessed shall be committed to the collector for the time being with a certificate under the hands of the assessors stating that it was originally defectively assessed or enforced, and that the powers in the previous warrant, so far as enforcement of the lien on real estate created by section 3 of this chapter is concerned, are extended thereto. This paragraph shall be effective as to the lien created under section 3 of this chapter as of April 1, 1943 and subsequent thereto.

The lien on real estate created by section 3 of this chapter is enforceable by, and shall terminate as provided in, section 28-A of chapter 14.

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 79 of this chapter was given.'

**Sec. 2. R. S., c. 14, § 28-A, amended.** Section 28-A of chapter 14 of the revised statutes, as enacted by section 4 of chapter 84 of the public laws of 1939, is hereby amended to read as follows :

**'Sec. 28-A. Enforcement of supplemental assessments.** When taxes are assessed or reassessed under section 32 of chapter 13, as amended by sec-

tion 1 of this act, the lien upon real estate shall be enforced as provided in section 28 of this chapter or in chapter 244 of the public laws of 1933, as amended, **in the same manner and within the same time as if originally committed on the date of supplemental commitment**, except that if real estate shall have been alienated to a bona fide purchaser for value since the assessment was omitted or invalidly made, to an owner other than ~~a~~ **the** city or town **of situs**, and record of transfer duly recorded, or notice of the transfer with a description of the property is given in writing to the assessors, the lien shall terminate unless the tax thus assessed is committed within 1 year from the assessment date of the year involved; otherwise it shall continue in full force and effect.'