

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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. 536

H. P. 954

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. Jones of China.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to the Assessment and Collection of Taxes.

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

Sec. 1. R. S., c. 13, § 4, amended. Section 4 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 4. Railroad buildings, etc., subject to municipal tax. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, ~~and shall be regarded as nonresident land.~~'

Sec. 2. R. S., c. 13, § 34, amended. Section 34 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 34. Requirements of treasurer's warrant. The treasurer, in his warrant, shall require said assessors to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for a poll, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee; ~~to insert in such list the number of acres of land assessed to~~

~~each non resident proprietor, and the value at which they have estimated them,~~ to commit such list, when completed and signed by a majority of them, to the collector or constable of such town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, 2 months at least before the time at which they are required to pay in such tax.'

Sec. 3. R. S., c. 14, § 32, repealed. Section 32 of chapter 14 of the revised statutes is hereby repealed.

Sec. 4. R. S., c. 14, § 72, amended. Section 72 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 72. Sale of real estate for taxes; notices, how given; copy of notice to be lodged with clerk and recorded; certain irregularities will not vitiate sale; collector liable for certain irregularities; in case of absence or disability of collector, constable may conduct sale. If any tax assessed on real estate, or on equitable interests assessed under section 3 of chapter 13, remains unpaid on the 1st Monday in February next after said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at 9 o'clock in the forenoon of said 1st Monday in February, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. And in case of the absence or disability of the collector, the sale shall be made by some constable of the town who shall have the same powers as the collector in carrying out the provisions of this chapter. ~~In the case of the real estate of resident owners, the~~ **The collector may shall** give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax and all charges, by posting notice thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, at least 6 weeks and not more than 7 weeks, before such 1st Monday in February, designating the name of the ~~owner if known person assessed,~~ the right, ~~lot and range,~~ ~~the number of acres as nearly as may be,~~ the amount of tax due, and such other short description as is necessary to render its identification certain and plain.; ~~or And in the case of taxes assessed on the real estate of non resident owners,~~ he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, 3 weeks successively; such publication to begin at least 6 weeks be-

fore said 1st Monday in February; if no newspaper is published in said county, said notices shall be published in like manner, in the state paper; he shall, in the advertisements so published, state the name of the town, and if within 3 years it has been changed for the whole or a part of the territory, both the present and former name shall be stated; and that, if the taxes, interest and charges are not paid on or before such 1st Monday in February, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said 1st Monday in February, at 9 o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor, ~~but~~. Notices of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality, or omission in giving the notices required by this section, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality, or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.'

Sec. 5. R. S., c. 14, § 73, amended. Section 73 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 73. Notice for posting, form of. The notice for posting, or the advertisement, as the case may be, of the collector shall be in substance as follows:

Unpaid taxes on lands situated in the town of _____, in the county of _____, for the year _____ (N. B.) The name of the town was formerly _____, (to be stated in the case of change of name, as mentioned in the preceding section.) The following list of taxes on real estate of ~~resident (or non resident, as the case may be) owners persons assessed~~ in the town of _____, for the year _____, committed to me for collection

for said town, on the day of , remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at , in said town, on the first Monday of February, 19 , at nine o'clock A. M. (N. B. Here follows the list, a short description of each parcel taken from the inventory to be inserted in an additional column.)

C. D. Collector of taxes of the town of .'

Sec. 6. R. S., c. 14, § 74, amended. Section 74 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 74. Persons assessed to have written notice of time and place of sale. After the land is so advertised, and at least 10 days before the day of sale, the collector shall notify the **person against whom the tax is assessed owner, if resident, or the occupant thereof, if any,** of the time and place of sale by delivering to him in person, or by registered mail **to his last known place of abode with receipt demanded,** or by leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale, and the amount of taxes due. ~~In case of non-resident owners of real estate, such notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale.~~ If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed \$1, in addition to the sum paid the printer, if any.'

Sec. 7. R. S., c. 14, § 75, amended. Section 75 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 75. Proceedings at sale; adjournment of sale; apportionment of costs. When no person appears to discharge the taxes duly assessed on any such real estate ~~of resident or non resident owners,~~ with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the town clerk, 25c for the return required to be made to the town clerk, 50c for the town clerk for recording the same, and 67c for the deed thereof and certificate of acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot, or parcel of land is so adver-

tised and sold, said charge of \$3, the 25c for each copy lodged with the town clerk, the 25c for the return made to the town clerk, and the 50c for the town clerk for recording the same shall be divided equally among the several rights, lots, or parcels advertised and sold at any one time; and in addition, the sum paid to the printer, **if any**, shall be divided equally among the ~~non-resident~~ rights, lots, or parcels so advertised and sold; and the collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold. The collector may, if necessary to complete the sales, adjourn the auction from day to day.'

Sec. 8. R. S., c. 14, § 79, amended. Section 79 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 79. Collector to make return of sale to town clerk, who is to record. The collector making any sale of real estate for non-payment of taxes, shall, within 30 days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town, who shall record it in the town records; and said return, or if lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested. The collector's return to the town clerk shall be in substance as follows:

Pursuant to law, I caused the taxes ~~assessed~~ on the real estate of ~~non-resident owners~~ described herein, **assessed to the persons described herein**, situated in the town of _____ for the year _____, to be advertised according to law by advertising in the _____ three weeks successively, the first publication being on the _____ day of _____, and at least six weeks before the day of sale; ~~and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of _____ for the year _____, to be advertised according to law (or, by posting notice as required by law, at the following places, at _____, six weeks before the day of sale, being public and conspicuous places in said town.)~~ I also, at least ten days before the day of sale, gave to each ~~resident owner of person~~ **assessed for a tax on said lands, or the occupant thereof, if any**, in hand, or forwarded to him by registered mail ~~with receipt demanded to his last known place of abode, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was known to me,~~ written notice of the time and place of said sale, in the manner provided by law; and afterwards on the first Monday of February, 19____, at nine o'clock, A. M., at _____ **in said _____**, being the time and place of sale,

I proceeded to sell, according to the tenor of the advertisement, the estates upon which the taxes so assessed remained unpaid; and in the schedules following is set forth each parcel of the estate so offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled thereto, and placed them on file in the town treasurer's office, to be disposed of as the law requires.

~~SCHEDULE NO. 1.~~

~~NON RESIDENT OWNERS.~~

Name of owner person assessed	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
--	-------------------------	-------------------------------------	---------------	-------------------

~~SCHEDULE NO. 2.~~

~~RESIDENT OWNERS.~~

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
---------------	-------------------------	-------------------------------------	---------------	-------------------

In witness of all which I have hereunto subscribed my name, this day of _____, 19__.

C. D. Collector of taxes of the town of _____.

Sec. 9. R. S., c. 14, § 82, repealed. Section 82 of chapter 14 of the revised statutes is hereby repealed.