

MAINE STATE LEGISLATURE

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NINETY - SECOND LEGISLATURE

Legislative Document

No. 6

H. P. 19

House of Representatives, January 11, 1945.

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-FIVE

AN ACT Relating to Alternative Method for the Enforcement of Liens for Taxes on Real Estate.

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

Sec. 1. R. S., c. 81, § 97, amended. The last 3 sentences of section 97 of chapter 81 of the revised statutes are hereby amended to read as follows:

~~'At the time~~ **Within 10 days** 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 to the record owner.~~ Notice may be given to each record holder of a mortgage on said real estate and to the record owner thereof if the said real estate has not been assessed to him in either of the following ways:

I. Such officer may send to such record holder of a mortgage and to such record owner a copy of the notice or demand provided for the person against whom the tax is assessed by registered mail before the said certificate is recorded in the registry of deeds; or

II. The town treasurer may send to such record holder of a mortgage or such record owner a copy of said certificate by registered mail within 3 months after the recording thereof.

The notices herein provided shall be addressed to such record holder of a mortgage or such record owner at such address as he may have designated in a written request therefor, setting forth a description of the real estate, and the date and book and page of recording of any mortgage, deed or other instrument by virtue of which he claims to be such record holder of a mortgage or such record owner, filed with the town treasurer before October 1st of the year in which the tax is assessed; and if no such request is filed, then at his last and usual place of abode, or at his place of residence as given in the registry of deeds in the county or registry district where said real estate is situated. The costs to be charged to the taxpayer for said notice and filing shall not exceed \$1 and the costs to be charged by the register of deeds for such filing shall not exceed 50c.'

Sec. 2. R. S., c. 81, § 98, amended. Section 98 of chapter 81 of the revised statutes is hereby amended by adding at the end thereof the following:

'After the foreclosure of such mortgage and the expiration of the right of redemption therefrom has expired, the record holder of a mortgage on said real estate or his assignee and the record owner if the said real estate has not been assessed to him or the person claiming under him, in the event the notice provided for such record holder of a mortgage and such record owner has not been given as provided in section 97 shall have the right to redeem the said real estate at any time within 3 months after receiving actual knowledge of the recording of the certificate by payment or tender of the mortgage, together with interest and costs and the registry fee for recording and discharging said mortgage, which shall be discharged by the owner under said mortgage at the time of redemption in manner provided for the discharge of mortgages of real estate.

The mortgage shall be prima facie evidence in all courts in all proceedings by and against the town, its successors and assigns, of the truth of the statements therein and after the period of redemption has expired, of the title of the town to the real estate therein described, and of the regularity and validity of all proceedings with reference to the acquisition of title by such mortgage and the foreclosure thereof.'

Sec. 3. R. S., c. 81, § 99, amended. Section 99 of chapter 81 of the revised statutes is hereby amended to read as follows:

'Sec. 99. Court may permit amendment of record, deed or certificate when error or defects appear therein. At the trial of any action for the collection of taxes, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes, **and of any tax lien certificate under the provisions of sections 97 and 98 and of the title to real estate acquired upon foreclosure of such certificate,** if it shall appear that the tax in question was lawfully assessed, the court may permit the collector or other officer to amend his record, return, ~~or~~ deed **or certificate** in accordance with the fact, when circumstantial errors or defects appear therein; provided that the rights of third parties are not injuriously affected thereby. If a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.'