

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1190**

S. P. 431

In Senate, March 3, 1955.

Referred to Committee on Judiciary. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Silsby of Hancock.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Extension of Tax Lien Foreclosure.**

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

**R. S., c. 92, § 99, amended.** Section 99 of chapter 92 of the revised statutes is hereby amended by adding at the end thereof a new paragraph to read as follows:

'Whenever the person against whom the tax is assessed shall have died after the tax has been committed and prior to the expiration of the 18 months period of foreclosure and such person shall have left a will offered for probate, the probate judge of the county wherein said will is offered upon petition of any devisee of the real estate on which said tax is unpaid may order the period of foreclosure extended for a period not to exceed 60 days following the final allowance or disallowance of said will. Notice of said petition shall be given to the tax collector of the town wherein said property is located and a certified copy of the court order shall be filed in the Registry of Deeds of the county wherein the property is located.'