

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

TWENTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1847.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840,
and March 16, 1842.

Augusta:

WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1847.

PUBLIC LAWS

OF THE

STATE OF MAINE,

1847.

valid, or fraudulent and void on legal principles; and if found to be fraudulent and void, or if such assignee, having been duly notified, shall fail to appear, such pretended assignment shall not operate as a bar to the relief prayed for in the bill.

[Approved July 31, 1847.]

Chapter 22.

An act authorizing the taxation of equitable interests in real estate, in certain cases.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. Whenever any person or persons shall by virtue of any writing, contract, bond or obligation, have the right of redeeming any real estate, or by paying any sum by virtue of said writing, contract, bond or obligation, may be entitled to demand and receive a deed of any real estate, or may have any equitable interest in and to any real estate by virtue of any writing, contract, bond or obligation, the same shall be subject to taxation in the city, town or plantation in which the said land shall be situate, to the owner or holder thereof: *provided*, that this act shall not apply except where

Holders of equitable interest in real estate, subject to taxation for the same in the place where the land shall be situated,

Proviso.

SECT. 2. Any owner or holder of said equitable interest, as aforesaid, may make oath, as to the amount due and the true value of said interest, in the same manner as persons who present lists of their polls and estate, as is now provided for by law.

May make oath as to the value of said interest.

SECT. 3. A lien is hereby created on said equitable interest, for the payment of any tax which may be assessed thereon, as is now by law created on real estate, for the taxes assessed on real estate; and the same may be taken and sold at public auction at any time after the expiration of one year from the date of assessment, in the same way that equities of mortgaged real estate may be taken and sold on execution; and the same rights of redemption shall exist as is provided for the redemption of equities of mortgaged real estate, sold on execution.

Lien created thereon for the payment of such tax.

[Approved July 31, 1847.]