

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

OF THE

## SIXTY-EIGHTH LEGISLATURE

OF THE

## STATE OF MAINE

1897

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
February 18, 1840, and March 16, 1842.

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AUGUSTA  
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PUBLIC LAWS  
OF THE  
STATE OF MAINE.

1897.

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**Chapter 268.**

An Act to amend Section two hundred and five of Chapter six of the Revised Statutes, as amended by Section eleven of Chapter seventy of the Public Laws of eighteen hundred and ninety-five, relating to Taxes.

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

Section two hundred and five of chapter six of the revised statutes, as amended by section eleven of chapter seventy of the public laws of eighteen hundred and ninety-five, is hereby further amended, so as to read as follows:

'Sect. 205. In the trial of any action at law or in equity, involving the validity of any sale of real estate for non-payment of taxes, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in advertising and selling such real estate, and in all such actions involving the validity of sales made after April twenty-six, eighteen hundred and ninety-five, the collector's return to the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section one hundred and ninety-seven of said chapter, as herein amended, shall be prima facie evidence of all facts therein set forth.'

Section 205, chapter 6, R. S., as amended by chapter 70, laws, 1895, further amended.

Validity of sale of real estate for taxes.

—collector's or treasurer's deed, prima facie evidence.

—when other party may have judgment.

Approved March 23, 1897.