

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-SECOND LEGISLATURE

OF THE
STATE OF MAINE

1905.

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

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

CHAP. 27

further obligation to collect the tax so abated,' so that said section when amended, shall read as follows:

Assessors may make abatement within two years.

—collector shall give notice if tax cannot be collected.

—shall keep record.

—shall report to town.

'Section 76. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. If after two years from the date of assessment a collector is satisfied that a poll tax or tax upon personal property, or any portion of said tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof, and shall certify such abatement in writing to the collector; and said certificate shall discharge the collector from further obligation to collect the tax so abated. They shall keep in suitable book form, a record of such abatements, with the reasons for each, and report the same to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March.'

Approved February 28, 1905.

Chapter 27.

An Act in addition to Chapter ten of the Revised Statutes, relating to the sale of Land for Taxes.

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

Purchaser shall pay for land within twenty days after sale.

Section 1. If the purchaser of land sold for taxes under section seventy-six of chapter ten of the revised statutes fails to pay the collector within twenty days after the sale the amount bid by him, the sale shall be void, and the city or town in which such sale was made shall be deemed to be the purchaser of the land so sold, the same as if purchased by some one in behalf of the city or town under section eighty-five of said chapter ten.

Deed shall set forth the prior sale, amount bid, and that purchaser failed to pay.

Section 2. If a city or town becomes a purchaser under the preceding section, the deed to it shall set forth the fact that a sale was duly made, the amount bid for the land included in said deed and that the purchaser failed to pay the amount bid within twenty days after the sale; and the said deed shall confer upon said city or town the same rights and duties as if it had been the purchaser under section eighty-five of said chapter ten.

Section 3. This act shall take effect when approved.

Approved February 28, 1905.