

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.

AUGUSTA
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1905

PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

CHAP. 178

—shall receive no compensation other than salary.

—actual expenses.

When act shall take effect.

county or said commissioners shall forthwith be transmitted by them to him. The county commissioners may employ other counsel if in their judgment the public interest so requires. For the services herein mentioned the county attorney shall receive no compensation other than the salary from the state, except actual expenses when performing said services, the same to be audited by the county commissioners and paid from the county treasury.

Section 2. This act shall take effect on the first day of July, one thousand nine hundred and five, but shall in no way relate to or give the county attorney control of litigation in which the county is not financially interested although the official acts and doings of the county commissioners may be called in question.

Approved March 24, 1905.

Chapter 178.

An Act to amend Section seventy-three, Chapter ten of the Revised Statutes, in relation to the Collection of Taxes.

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

Section 73, chapter 10, R. S., amended.

Section 1. Section seventy-three of chapter ten for the collection of taxes be and is hereby amended by striking out the words "first Monday in December" wherever they occur in said section or any following section, and substituting therefor the words 'second Monday in July,' so that section seventy-three as amended, shall read as follows:

Sales of real estate for taxes.

'Section 73. If any tax assessed on real estate, or on equitable interests assessed under section three of chapter nine, remains unpaid on the second Monday in July in the year succeeding the year in which said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at nine o'clock in the forenoon of said second Monday in July, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are herein required to be posted, six weeks before such second Monday in July, desig-

—notice in case of residents, how given.

nating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render its identification certain and plain. And in the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, three weeks successively; such publication to begin at least six weeks before said second Monday in July; if no newspaper is published in said county, said notices shall be published in like manner, in the state paper; he shall, in the advertisements so published, state the name of the town, and if within three years it has been changed for the whole or a part of the territory, both the present and former name shall be stated, and that, if the taxes, interest and charges are not paid on or before such second Monday in July, so much of the estate as is sufficient to pay the amount due therefor with interest and charges will be sold without further notice, at public auction, on said second Monday in July, at nine o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk and the record so made shall be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation may be given by notices thereof, posted in the same manner, and at the same places as warrants for corporation meetings, and by publication, as aforesaid. No irregularity, informality or omission in giving the notices required by this section or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this section, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.'

—in case of
non-residents.

—copy of
notice to be
lodged with
clerk.

—and
recorded.

—clerk to
furnish
attested copy
of record.

—what
irregularities
will not
vitiate sale.

—collector
liable for
certain
irregularities.

CHAP. 178

This act shall
apply only to
cities having
15,000
inhabitants.

Section 2. This act shall apply only to cities having a population of fifteen thousand inhabitants or over.

Section 3. This act shall take effect when approved.

Approved March 24, 1905.