

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-THIRD LEGISLATURE  
OF THE  
STATE OF MAINE  
1907.

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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.

1907.

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**Chapter 71.**

An Act to authorize the issue of Bonds on the Serial Payment Plan.

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

Section 1. Whenever any county, city, town or water district, or corporation organized under the laws of this state has occasion to issue bonds they may be made payable by installments of uniform or increasing amounts extending over a period not exceeding fifty years.

May issue bonds payable by installments.

Section 2. Provisions shall be made for the payment of not less than one per cent of the whole issue per year and in case the time of payment extends over a period of fifty years the installments shall cover the whole issue. In case the time of payment extends over a period of less than fifty years a portion of the issue greater than the regular installment may be made payable at the end of the period.

Provisions for payment.

Section 3. Limitations upon the time for which bonds may be issued are modified in accordance herewith.

Limitations.

Approved March 19, 1907.

**Chapter 72.**

An Act relating to sales of land for Taxes in incorporated places.

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

Section 1. If any tax assessed on real estate, or on equitable interests assessed under section three of chapter nine, remains unpaid on the first Monday in December 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 first Monday in December, 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 therein required to be posted, six weeks before such first Monday in December, designating 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

Unpaid taxes on real estate, assessed under section 3, chapter 9, R. S., how collected.

—resident owners.

—posting notices.

## CHAP. 72

—non-resident owners.

—notices shall be published.

—date of commitment.

—collector shall lodge copy of notice with town clerk.

—copy and certificate shall be recorded.

—no irregularity, etc., shall render sale invalid.

—collector liable.

—exception.

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 first Monday in December; 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 names shall be stated, and that, if the taxes, interest and charges are not paid on or before such first Monday in December, 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 first Monday in December, 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. This act shall not apply to cities and towns of fifteen thousand inhabitants or more.

Section 2. This act shall take effect when approved.