

MAINE STATE LEGISLATURE

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

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.

1907.

CHAP. 173**Chapter 173.**

An Act to amend Section seventy-three of Chapter ten of the Revised Statutes, relating 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 of the revised statutes is hereby amended by striking out the words "first Monday in December in the year succeeding the year in which said tax was assessed" in the second, third and fourth lines of said section, and inserting in place thereof the words 'first Monday in February next after said tax was assessed,' and by striking out the words "first Monday in December" wherever they occur elsewhere in said section, or any following section, and substituting therefor the words 'first Monday in February,' so that said section as amended, shall read as follows:

Sale 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 first Monday in February next after 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 February, 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 February, 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

--notice in
case of
residents,
how given.

--in case of
non-resi-
dents.

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 February; 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 sha...

be stated; and that, if the taxes, interest and charges are not paid on or before such first Monday in February, 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 February, 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.'

—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.

Section 2. Chapter one hundred and seventy-eight of the public laws of nineteen hundred and five is hereby repealed.

Chapter 173, public laws, 1905, repealed.

Section 3. This act shall take effect when approved.

Approved March 28, 1907.