

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-sixth Legislature

OF THE

STATE OF MAINE

From April 4, 1931, to March 31, 1933

AND MISCELLANEOUS STATE PAPERS

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-sixth Legislature

**1933**

[supplied from page 1 of volume]

## Chapter 205.

### AN ACT Relative to Collection of Taxes.

*Be it enacted by the People of the State of Maine, as follows:*

Sec. 1. R. S., c. 14, § 76, amended. Section 76 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 76. **Mortgagees to be notified; right of redemption.** When real estate is so sold for taxes, the collector shall, within 30 days after the day of sale, lodge with the treasurer of his town a certificate under oath, designating the quantity of land sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% ~~ten~~ annually from the date of sale to the time of redemption, and costs as above provided, with 67 cents for the deed and certificate of acknowledgment, and all sums paid for internal revenue stamps affixed to such deed.

If there is an undischarged mortgage or mortgages duly recorded on the estate so sold for taxes, the purchaser at such sale shall notify the holder of record of each of such mortgages within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage or mortgages at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given and the real estate is sold for taxes and the deed delivered, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the land so sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest, and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate.

If any owner of real estate which is assessed to any former owner who was not the owner on April 1st of the taxable year as assessed, or to

owners unknown, does not have actual notice of the sale of his real estate for taxes within said 2 years, he may, at any time, within 3 months after he has had actual notice redeem the land so sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest, and costs as above specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the treasurer shall give the owner, mortgagee, or party to whom the land is assessed or other person legally taxable therefor a certificate thereof, cancel the deed, and pay to the grantee on demand the amount so received from him. If the amounts, interest, and costs above specified are not paid to the treasurer within the time as above specified, he shall deliver to the grantee his deed upon the payment of the fees aforesaid for the deed and acknowledgment and 30 cents more for receiving and paying out the proceeds of the sale, but all tax deeds of land upon which there is an undischarged mortgage duly recorded shall carry no title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as above provided. For the fidelity of the treasurer in discharging his duties herein required, the town is responsible, and has a remedy on his bond in case of default.'

Sec. 2. R. S., c. 14, § 80, amended. Section 80 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 80. Proprietors may redeem in 2 years. Any person to whom the right by law belongs, may, at any time within 2 years from the day of sale, redeem any real estate or interest of proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds and stamps, with interest on the whole at the rate of ~~ten~~ 8% a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of ~~twenty~~ 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.'