

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

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Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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

As Passed by the Ninety-second Legislature

**1945**

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PUBLIC, 1945

CHAP. 94

and who attends an approved school of secondary grade in a town adjacent to the state of Maine in another state, when distance and transportation facilities make attendance in a Maine high school or academy inexpedient; or who attends an approved school of secondary grade in another state when said school specializes in the correction of physical defects and when by reason of a physical disability the individual requires a specialized type of training available in said school but not obtainable in any approved secondary school in the state of Maine.'

Effective July 21, 1945

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## Chapter 94

### AN ACT Relating to Records of Sale of Real Estate for Taxes.

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

Sec. 1. R. S., c. 81, § 143, amended. Section 143 of chapter 81 of the revised statutes is hereby amended to read as follows:

'Sec. 143. Proceedings at sale; adjournment of sale; apportionment of costs. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction, to the highest bidder, so much of such real estate or interest as is necessary to pay the tax due, in the case of each person assessed, with \$3 for advertising and selling it, the sum paid to the printer, 25c for each copy required to be lodged with the town clerk, 25c for the return required to be made to the town clerk, ~~50c for the town clerk for recording the same~~ and 67c for the deed thereof and certificate of acknowledgment. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than 1 right, lot, or parcel of land assessed to the same person is so advertised and sold, said charge of \$3, the 25c for each copy lodged with the town clerk, and the 25c for the return made to the town clerk, ~~and the 50c for the town clerk for recording the same~~ shall be divided equally among the several rights, lots, or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots, or parcels so advertised and sold; and the collector shall receive in addition, 50c on each parcel of real estate so advertised and sold, when more than 1 parcel is advertised and sold. The collector may, if necessary to complete the sales, adjourn the auction from day to day.'

Sec. 2. R. S., c. 81, § 147, amended. The 1st paragraph of section 147 of chapter 81 of the revised statutes is hereby amended to read as follows:

'The collector making any sale of real estate for non-payment of taxes shall, within 30 days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town, who shall ~~record it in the town records~~ receive and file it; and said return ~~or, if lost or destroyed, an attested copy of the record thereof~~ shall be evidence of the facts therein set forth in all cases where such collector is not personally interested. The collector's return to the town clerk shall be in substance as follows:'

Sec. 3. R. S., c. 81, § 155, amended. Section 155 of chapter 81 of the revised statutes is hereby amended to read as follows:

'Sec. 155. In actions to test validity of sale of real estate for taxes, collector's or treasurer's deed, prima facie evidence; further proceedings. In the trial of any action at law or in equity, involving the validity of any sale of real estate for non-payment of taxes, it shall be sufficient for the party claiming under it, in the 1st instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces the assessment, signed by the assessors, and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in selling such real estate; and in all such actions involving the validity of sales made after the 26th day of April, 1895, the collector's return to the town clerk ~~the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section 147~~ shall be prima facie evidence of all facts therein set forth.'

Effective July 21, 1945