

# MAINE STATE LEGISLATURE

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

**From April 22, 1945 to May 14, 1947**  
**AND MISCELLANEOUS STATE PAPERS**  
**From May 25, 1945 to May 14, 1947**

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

As Passed by the Ninety-third Legislature

**1947**

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poration, or association, or for any of its members or employees, or if it be not organized and conducted exclusively for benevolent and charitable purposes. Any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any 1 year shall not exceed \$1,500; and provided further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the 12th day of April, 1889, and provided, however, that the provisions of this subsection shall not apply to a summer camp or other seasonal resort which derives a profit on its actual operating and administrative expenses incurred thereat or within this state, nor to that part of its property from which it receives compensation in the form of rent. Such camp or resort shall keep full financial records which shall at all times be open and available to inspection by the tax assessors of the town or city where it is located.'

Effective August 13, 1947

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## Chapter 143

### AN ACT Relating to Alternative Method for the Enforcement of Liens for Taxes on Real Estate.

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

R. S., c. 81, § 97, amended. Section 97 of chapter 81 of the revised statutes is hereby amended to read as follows:

'Sec. 97. Alternative method for the enforcement of liens for taxes on real estate. Liens on real estate created by section 3, in addition to other methods previously established by law, may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, or his successor in office in case of his death or disability, may, after the expiration of 8 months and within 1 year after the date of the original commitment of said tax, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, or send by registered mail to his last known place of abode, a notice in writ-

ing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service or mailing of such notice ~~with \$1 for said officer for making the demand.~~ In the case of taxes supplementally assessed said officer may give said notice after the expiration of 8 months and within 1 year after the date of the original commitment of such supplementally assessed taxes. If an owner or occupant of real estate to whom said real estate is taxed shall die before such demand is made on him, such demand may be made upon the executor or administrator of his estate or upon any of his heirs or devisees. After the expiration of said 10 days and within 10 days thereafter, said officer shall record in the registry of deeds of the county or registry district where said real estate is situated, a certificate signed by said officer setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this and the following section, and that said tax remains unpaid. When the undivided real estate of a deceased person has been assessed to his heirs or devisees without designating any of them by name it will be sufficient to record in said registry said certificate in the name of the heirs or the devisees of said decedent without designating them by name. At the time of the recording of the certificate in the registry of deeds as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate and also at the time of recording as aforesaid, the said officer shall mail by registered letter to each record holder of a mortgage on said real estate, addressed to him at his place of last and usual abode, a true copy of said certificate. If the real estate has not been assessed to its record owner the officer shall send by registered mail ~~a like notice~~ a true copy of said certificate to the record owner. The costs to be charged to the taxpayer for said notice and filing shall ~~not exceed \$1~~ be \$2 together with the cost of registered mail and also the ~~costs~~ sum of 50c to be charged by the register of deeds for such filing ~~shall not exceed 50c.~~

Effective August 13, 1947