

§1285. Collection of taxes in unorganized territory

In addition to the methods of collecting state taxes provided by law, owners of real estate in the unorganized territory are liable for payment of such taxes to the State Tax Assessor upon demand. If such taxes are not paid within 30 days after such demand, the State Tax Assessor may collect the same, with interest as provided by law, by a civil action in the name of the State. This action must be brought in a court of competent jurisdiction in the county where such real estate is located, and the Attorney General may begin and prosecute such actions when requested by the State Tax Assessor. The demand is sufficient if made by a writing mailed to such owner or the owner's agent at the owner's usual post office address. In case such owner resides outside the State and has no agent within the State known to the State Tax Assessor, such demand is sufficient if made upon the Director of the Bureau of Forestry. Such action must be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execution and collecting the same is deemed a waiver of the rights of the State under sections 1281 and 1282. In case the owners of any such real estate are unknown, the demand is sufficient if advertised in the state paper and in some newspaper, if any, published in the county in which the real estate is located. [PL 2019, c. 379, Pt. A, §7 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §10 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §257 (AMD). PL 1975, c. 765, §16 (AMD). PL 1979, c. 666, §33 (AMD). PL 2019, c. 379, Pt. A, §7 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.