§1071. Tax collector's tax auction sale; notice; procedure

If any tax on real estate remains unpaid on the first Monday in February next after that tax was assessed, the tax collector shall sell at public auction as much of such real estate as is necessary for the payment of that tax, interest and all the charges at 9 a.m. on the first Monday in February at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. In case of the absence or disability of the tax collector, the sale must be made by a constable of the municipality, who has the same powers as the tax collector. [PL 2025, c. 113, Pt. D, §60 (AMD).]

In the case of the real estate of resident owners, the tax collector may give notice of the sale and of the tax collector's intention to sell as much of that real estate as is necessary for the payment of delinquent taxes and all charges by posting notices of the sale in the same manner and at the same places that warrants for municipal meetings are required to be posted, at least 6 weeks and not more than 7 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 determined, the amount of tax due and such other short description as is necessary to render its identification certain and plain. [PL 2025, c. 113, Pt. D, §60 (AMD).]

In the case of taxes assessed on the real estate of nonresident owners, the tax collector shall cause notices to be published in a newspaper, if any, published in the county where that real estate lies, 3 weeks successively, such publication to begin at least 6 weeks before such first Monday in February. If a newspaper is not published in that county, the notices must be published in like manner in the state paper. The tax collector shall, in the published notices, state the name of the municipality and, if within 3 years it has been changed for the whole or a part of the territory, both the present and former names must be stated; and that, if the taxes, interest and charges are not paid on or before such first Monday in February, as much of the estate as is sufficient to pay the amount due for taxes with interest and charges will be sold without further notice, at public auction, on such first Monday in February at 9 a.m. at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. The date of the commitment must be stated in the notice. [PL 2025, c. 113, Pt. D, §60 (AMD).]

In all cases the tax collector shall lodge with the municipal clerk a copy of each such notice, with the tax collector's certificate that the tax collector has given notice of the intended sale as required by law. The copy and certificate must be recorded by the clerk and that record must 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 for the record; but notice of the sale of real estate within a village corporation for unpaid taxes of that corporation may be given by notice, posted in the same manner and at the same places as warrants for corporation meetings, and by publication, as provided in this section. [PL 2025, c. 113, Pt. D, §60 (AMD).]

An irregularity, informality or omission in giving the notices of sale required by this section, or in lodging a copy of any of the same with the municipal clerk, as required, does not render such sale invalid; such sale is deemed to be legal and valid if made at the time and place 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 a copy of that notice with the municipal clerk, the tax collector is liable to any person injured by the irregularity, informality or omission in giving or lodging that notice. [PL 2025, c. 113, Pt. D, §60 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §60 (AMD).

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