

**§1286. Limitation on recovery of real estate sold for taxes in unorganized territory**

When the State has taxed real estate in the unorganized territory, and the State Tax Assessor has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the State Tax Assessor show that the grantee, or the grantee's heirs or assigns, has paid the state and county taxes on that real estate, or on the grantee's acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing real estate in the unorganized territory taxed by the State, and the pertinent records of the State Tax Assessor show that the grantee or that grantee's predecessors under that deed have paid the state and county taxes on that real estate, or on that person's acres or interest in those acres as stated in the deed, continuously for 20 years subsequent to recording that deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom that person claims, have, during that period, held such exclusive, peaceable, continuous and adverse possession of that real estate, acres or interest in those acres as comports with the ordinary management of real estate in the unorganized territory in this State, and it further appears that during such period a former owner, or person claiming under that former owner, has not paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, an action may not be maintained by a former owner, or those claiming under that former owner, to recover such real estate or to avoid such deed, unless commenced within those 20 years. That payment gives the grantee or the grantee's heirs or assigns or the person claiming a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed. [PL 2025, c. 113, Pt. D, §72 (AMD).]

This section applies to rights and interests acquired under tax sales made by the State Tax Assessor for the nonpayment of taxes. [PL 2025, c. 113, Pt. D, §72 (AMD).]

**SECTION HISTORY**

PL 1967, c. 271, §11 (AMD). PL 1981, c. 706, §16 (AMD). PL 2025, c. 113, Pt. D, §72 (AMD).

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