**§557-A. Assessment; unknown owner**

In the case of real property for which no owner is known to the assessors for at least the preceding 20 tax years and for which the assessor has, with reasonable diligence, attempted to determine ownership, the following assessment procedure must be used. [PL 1993, c. 422, §3 (AMD).]

Property of an unknown owner is assessed as other property, except that the owner must be indicated as "unknown." Additionally, the assessing must be advertised once a week for 3 consecutive weeks in a newspaper of general circulation in the county in which the property is located. The notice must describe the real estate that is being assessed so that a reasonable person may know, with probable certainty, what premises are subject to tax, together with a statement that the property is assessed to an unknown owner as the result of the failure of a reasonable search to ascertain an owner of record. This newspaper publication is sufficient legal notice of that assessment. At the time of this publication, a copy of the same notice must be sent by certified mail, return receipt requested, to each abutting property owner. [PL 1993, c. 422, §3 (AMD).]

If the owner of property is still unknown, after use of this notice procedure for assessment purposes, the tax collector and treasurer shall use the same procedure for those notices required under sections 942 and 943. [PL 1993, c. 422, §3 (AMD).]

SECTION HISTORY

PL 1987, c. 617 (NEW). PL 1993, c. 422, §3 (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.