

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 64

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H.P. 58

House of Representatives, January 14, 2015

**An Act To Reduce the Time within Which a Challenge to a Tax Lien  
Foreclosure May Be Filed**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative VEROW of Brewer.  
Cosponsored by Senator LIBBY of Androscoggin and  
Representatives: SCHNECK of Bangor, STANLEY of Medway.

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

2 **Sec. 1. 36 MRSA §946-B, sub-§1**, as enacted by PL 2013, c. 521, Pt. D, §2, is  
3 amended to read:

4 **1. Tax liens recorded after October 13, 2014 and before October 13, 2015.** A  
5 person may not commence an action against the validity of a governmental taking of real  
6 estate for nonpayment of property taxes upon the expiration of a 5-year period  
7 immediately following the expiration of the period of redemption. This subsection  
8 applies to a tax lien recorded after October 13, 2014 and before October 13, 2015.

9 **Sec. 2. 36 MRSA §946-B, sub-§1-A** is enacted to read:

10 **1-A. Tax liens recorded on or after October 13, 2015.** A person may not  
11 commence an action against the validity of a governmental taking of real estate for  
12 nonpayment of property taxes upon the expiration of a 3-year period immediately  
13 following the expiration of the period of redemption. This subsection applies to a tax lien  
14 recorded on or after October 13, 2015.

15 **SUMMARY**

16 This bill reduces from 5 years to 3 years the length of time in which a challenge to a  
17 governmental taking of real estate for nonpayment of taxes may be filed.