

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 288

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H.P. 188

House of Representatives, February 3, 2025

### An Act to Make Technical Changes to Maine's Tax Laws

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Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Received by the Clerk of the House on January 30, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

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

ROBERT B. HUNT  
Clerk

Presented by Representative CLOUTIER of Lewiston.

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

2 **PART A**

3 **Sec. A-1. 36 MRSA §327, sub-§3**, as amended by PL 2017, c. 170, Pt. B, §2, is  
4 further amended to read:

5 **3. Employment of assessor.** ~~Any~~ A municipal assessing unit may employ a part-time,  
6 ~~non-certified noncertified~~ assessor or contract with a firm or organization that provides  
7 assessing services; when ~~any~~ a municipal assessing unit or primary assessing area employs  
8 a full-time, professional assessor, this assessor must be certified by the bureau as a  
9 ~~professionally trained assessor~~ having the basic knowledge required to perform the  
10 assessing function. The bureau shall publish, for the information of the municipalities, a  
11 list of assessing firms or organizations. The bureau shall provide to a municipality, on  
12 request by the municipality, a list of certified assessors.

13 **Sec. A-2. 36 MRSA §684, sub-§1**, as amended by PL 2007, c. 438, §21, is further  
14 amended to read:

15 **1. Generally.** The bureau shall ~~furnish~~ provide to the assessor of each municipality a  
16 ~~sufficient number of printed~~ access to forms to be filed by applicants for an exemption  
17 under this subchapter and shall determine the content of the forms. A municipality shall  
18 provide to its inhabitants reasonable notice of the availability of application forms. An  
19 individual claiming an exemption under this subchapter for the first time shall file the  
20 application form with the assessor or the assessor's representative. The application must  
21 be filed on or before April 1st of the year on which the taxes are based.

22 **Sec. A-3. 36 MRSA §6250, sub-§3**, as amended by PL 2021, c. 483, Pt. AA, §3,  
23 is further amended to read:

24 **3. Homestead.** "Homestead" means the owner-occupied principal dwelling owned by  
25 the taxpayer and up to 10 contiguous acres upon which it is located. If the homestead is  
26 located in a multi-unit building, the homestead is the portion of the building actually used  
27 as the principal dwelling and its percentage of the value of the common elements and of  
28 the value of the tax lot upon which it is built. The percentage is the value of the unit  
29 consisting of the ~~homestead~~ principal dwelling compared to the total value of the building  
30 exclusive of the common elements, if any. "Homestead" includes the taxpayer-occupied  
31 principal dwelling and up to 10 contiguous acres upon which it is located that is held in a  
32 revocable living trust for the benefit of the taxpayer.

33 **Sec. A-4. 36 MRSA §6254, sub-§1**, as amended by PL 2021, c. 483, Pt. AA, §11,  
34 is further amended to read:

35 **1. Lien.** The lien provided in section 552 must continue for purposes of protecting the  
36 State's deferred tax interest in ~~tax-deferred~~ tax-deferred property. When it is determined  
37 that one of the events set out in section 6259 has occurred and that a property is no longer  
38 eligible for property tax deferral under this chapter, the State Tax Assessor shall send notice  
39 by certified mail to the taxpayer, or the taxpayer's heirs or devisees, listing the total amount  
40 of deferred property taxes, including accrued interest and costs of all the years and  
41 demanding payment on or before ~~April 30th of the year following the tax year in which the~~  
42 ~~circumstances causing withdrawal from the provisions of this chapter occur~~ the due date  
43 established by section 6260.

1 When the circumstances listed in section 6259, subsection 4 occur, the amount of deferred  
2 taxes is due and payable 5 days before the date of removal of the property from the State.

3 If the deferred tax liability of a property has not been satisfied by the ~~April 30th demand~~  
4 due date established by section 6260, the State Tax Assessor shall, within 30 days, record  
5 in the registry of deeds in the county where the real estate is located a tax lien certificate  
6 signed by the State Tax Assessor or bearing the assessor's facsimile signature, setting forth  
7 the total amount of deferred tax liability, a description of the real estate on which the tax  
8 was deferred and an allegation that a tax lien is claimed on the real estate to secure payment  
9 of the tax, that a demand for payment of the tax has been made in accordance with this  
10 section and that the tax remains unpaid.

11 At the time of the recording of the tax lien certificate in the registry of deeds, the State Tax  
12 Assessor shall send by certified mail, return receipt requested, to each record holder of a  
13 mortgage on the real estate, to the holder's last known address, a true copy of the tax lien  
14 certificate. The cost to be paid by the taxpayer, or the taxpayer's heirs or devisees, is the  
15 sum of the fees for recording and discharging of the lien as established by Title 33, section  
16 751, plus \$13. Upon redemption, the State Tax Assessor shall prepare and record a  
17 discharge of the tax lien mortgage. The lien described in section 552 is the basis of this tax  
18 lien mortgage procedure.

19 The filing of the tax lien certificate, provided for in this section, in the registry of deeds  
20 creates a mortgage on the real estate to the State and has priority over all other mortgages,  
21 liens, attachments and encumbrances of any nature and gives to the State all rights usually  
22 instant to a mortgage, except that the mortgagee does not have any right of possession of  
23 the real estate until the right of redemption expires.

24 Payments accepted during the redemption period may not interrupt or extend the  
25 redemption period or in any way affect the foreclosure procedures.

## 26 PART B

27 **Sec. B-1. 36 MRSA §1752, sub-§11, ¶B**, as amended by PL 2023, c. 643, Pt. H,  
28 §§5 to 11 and c. 673, §§5 to 11 and affected by c. 643, Pt. H, §29 and c. 673, §28, is further  
29 amended by amending subparagraph (18) to read:

30 (18) The sale or lease or rental to a lessor that has been issued a resale certificate  
31 pursuant to section 1754-B, subsection 2-B or 2-C of tangible personal property  
32 for lease or rental, except resale as a casual sale.

33 **Sec. B-2. 36 MRSA §1760, sub-§31**, as amended by PL 2007, c. 627, §48, is  
34 further amended to read:

### 35 **31. Machinery and equipment.** Sales of machinery and equipment:

36 A. For use by the purchaser directly and primarily in the production of tangible  
37 personal property intended to be sold or leased ultimately for final use or consumption  
38 or in the production of tangible personal property pursuant to a contract with the  
39 Federal Government or any agency thereof, or, in the case of sales occurring after June  
40 30, 2007, in the generation of radio and television broadcast signals by broadcast  
41 stations regulated under 47 Code of Federal Regulations, Part 73. ~~This exemption~~  
42 ~~applies even if the purchaser sells the machinery or equipment and leases it back in a~~  
43 ~~sale and leaseback transaction. This exemption also applies whether the purchaser~~

1 agrees before or after the purchase of the machinery or equipment to enter into the sale  
2 and leaseback transaction and whether the purchaser's use of the machinery or  
3 equipment in production commences before or after the sale and leaseback transaction  
4 occurs; and

5 ~~B. To a bank, leasing company or other person as part of a sale and leaseback~~  
6 ~~transaction, by a person that uses the machinery or equipment as described in paragraph~~  
7 ~~A, whether the original purchaser's use of the machinery or equipment in production~~  
8 ~~commences before or after the sale and leaseback transaction occurs.~~

9 **Sec. B-3. 36 MRSA §1760, sub-§41-A**, as enacted by PL 2017, c. 375, Pt. I, §2,  
10 is amended to read:

11 **41-A. Certain instrumentalities of interstate or foreign commerce.** The sale of a  
12 vehicle, railroad rolling stock, aircraft or watercraft that is placed in use by the purchaser  
13 as an instrumentality of interstate or foreign commerce within 30 days after that sale, or, in  
14 the case of a lease, the commencement of the lease, and that is used by the purchaser for  
15 not less than 80% of the days in use during the next 2 years as an instrumentality of  
16 interstate or foreign commerce. The ~~State Tax Assessor~~ assessor may for good cause  
17 extend for not more than 60 days the time for placing the instrumentality in use in interstate  
18 or foreign commerce.

19 For purposes of this subsection:

20 A. Property is placed in use as an instrumentality of interstate or foreign commerce by  
21 its carrying of or providing the motive power for the carrying of a bona fide payload in  
22 interstate or foreign commerce or by being dispatched to a specific location at which it  
23 will be loaded with, or will be used as motive power for the carrying of, a bona fide  
24 payload in interstate or foreign commerce.

25 (1) Property dispatched for the carrying of or providing the motive power for the  
26 carrying of a bona fide payload in interstate or foreign commerce is considered in  
27 use from the date of dispatch through the date the property arrives back at its  
28 principal place of business or is dispatched for the carrying of or providing the  
29 motive power for the carrying of a new bona fide payload, whichever occurs first.  
30 Any day or portion of a day in which an instrumentality is used in interstate or  
31 foreign commerce is computed as a full day of use in interstate or foreign  
32 commerce. Property dispatched for the carrying of or providing the motive power  
33 for the carrying of a bona fide payload in intrastate commerce is considered in use  
34 from the date of dispatch through the date the property arrives back at its principal  
35 place of business or is dispatched for the carrying of or providing the motive power  
36 for the carrying of a new bona fide payload, whichever occurs first. For purposes  
37 of this subparagraph, use of a trailer, semitrailer or tow dolly, as defined in Title  
38 29-A, section 101, pursuant to a written interchange agreement as described in 49  
39 Code of Federal Regulations, Section 376.31, or successor regulation, between the  
40 purchaser and an authorized motor carrier is considered use by the purchaser.

41 (2) Personal property is not in use as an instrumentality of interstate or foreign  
42 commerce when carrying a bona fide payload that both originates and terminates  
43 within the State, unless the personal property is a bus with a capacity of at least 47  
44 passengers that is engaged in transporting within the State a bona fide payload of  
45 travelers on an interstate or foreign cruise that originates outside the State and

1 terminates outside the State and the transportation is provided pursuant to a  
2 contract between the interstate or foreign cruise provider and the person providing  
3 the transportation.

4 (3) Any day in which an instrumentality is not used in intrastate commerce or  
5 interstate or foreign commerce, including while being repaired or maintained, is  
6 not counted in the 80% computation; and

7 B. As used in this subsection, unless the context otherwise indicates, the following  
8 terms have the following meanings.

9 (1) "Bona fide payload" means a cargo of persons or property transported by a  
10 contract carrier or common carrier for compensation that exceeds the direct cost of  
11 carrying that cargo or pursuant to a legal obligation to provide service as a public  
12 utility or a cargo of property transported in the reasonable conduct of the  
13 purchaser's own nontransportation business in interstate or foreign commerce.

14 (2) "Dispatch" means to send to a destination for the purpose of interstate or  
15 foreign commerce or for the purpose of intrastate commerce.

16 The exemption provided by this subsection is not limited to instrumentalities otherwise  
17 required to be exempt under the United States Constitution.

## 18 PART C

19 **Sec. C-1. 36 MRSA §2523, sub-§2**, as enacted by PL 1983, c. 479, §3, is amended  
20 to read:

21 **2. Returns.** Insurance companies and associations shall file a separate return, as  
22 prescribed by the assessor, under section 2521-A for the tax levied by this section.

23 **Sec. C-2. 36 MRSA §5122, sub-§1, ¶J**, as amended by PL 2003, c. 390, §29, is  
24 repealed.

25 **Sec. C-3. 36 MRSA §5200-A, sub-§1, ¶K**, as amended by PL 2003, c. 390, §40,  
26 is repealed.

27 **Sec. C-4. 36 MRSA §5219-M**, as amended by PL 2015, c. 267, Pt. DD, §§27 and  
28 28, is repealed.

29 **Sec. C-5. 36 MRSA §5219-RR, sub-§1, ¶I**, as enacted by PL 2017, c. 361, §2, is  
30 amended to read:

31 I. "Qualified investment" means expenditures incurred on or after January 1, 2018 that  
32 total at least \$100,000,000 and are related to the construction, improvement,  
33 modernization or expansion of a Maine shipbuilding facility, including, without  
34 limitation, all expenditures for investigation; planning; design; engineering;  
35 permitting; acquisition; financing; construction; demolition; alteration; relocation;  
36 remodeling; repair; reconstruction; design, purchase or installation of machinery and  
37 equipment; clearing; filling; grading; reclamation of land; activities undertaken to  
38 upgrade a waterway serving the facility; training and development of employees;  
39 capitalized interest; professional services, including, but not limited to, architectural,  
40 engineering, legal, accounting or financial services; administration; environmental and  
41 utility costs, including, without limitation, sewage treatment plants, water, air and solid  
42 waste equipment and treatment plants, environmental protection devices, electrical

1 facilities, storm or sanitary sewer lines, water lines or amenities, any other utility  
2 services, preparation of environmental impact studies, informing the public about the  
3 facility and environmental impact and environmental remediation, mitigation, clean-  
4 up and protection costs; related offices, support facilities and structures; and any of the  
5 foregoing expenditures made or costs incurred prior to or after the effective date of this  
6 section or certification of an applicant. "Qualified investment" includes only  
7 expenditures that are capitalized for federal income tax purposes. Except for employees  
8 who are engaged in the design, engineering and construction of the facility, "qualified  
9 investment" does not include the salaries or other compensation paid to the employees  
10 of the qualified applicant or of any affiliate of the qualified applicant. "Qualified  
11 investment" does not include any expenditure included as a qualified investment by an  
12 applicant under former chapter 919 or any amount expended to qualify for Pine Tree  
13 Development Zone program benefits under Title 30-A, chapter 206, subchapter 4.

14 **Sec. C-6. 36 MRSA §5219-SS, sub-§1**, as amended by PL 2023, c. 412, Pt. ZZZ,  
15 §6, is further amended to read:

16 **1. Resident taxpayer; tax years beginning before 2026.** For tax years beginning on  
17 or after January 1, 2018 and before January 1, 2026, a resident individual is allowed a credit  
18 against the tax otherwise due under this Part equal to \$300 for each qualifying child and  
19 dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax  
20 credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out  
21 provisions under subsection 4.

22 **Sec. C-7. 36 MRSA §5219-SS, sub-§1-A**, as enacted by PL 2023, c. 412, Pt. ZZZ,  
23 §6, is amended to read:

24 **1-A. Resident taxpayer; tax years beginning 2026 or after.** For tax years beginning  
25 on or after January 1, 2026, a resident individual is allowed a credit against the tax  
26 otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom  
27 the taxpayer was eligible to claim the federal personal exemption pursuant to the Code,  
28 Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-  
29 out provisions under subsection 4.

30 **Sec. C-8. 36 MRSA §5219-SS, sub-§2**, as amended by PL 2023, c. 412, Pt. ZZZ,  
31 §6, is further amended to read:

32 **2. Nonresident taxpayer; tax years beginning before 2026.** For tax years beginning  
33 on or after January 1, 2018 and before January 1, 2026, a nonresident individual is allowed  
34 a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child  
35 and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child  
36 tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-  
37 out provisions under subsection 4, multiplied by the ratio of the individual's Maine adjusted  
38 gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's  
39 entire federal adjusted gross income as modified by section 5122.

40 **Sec. C-9. 36 MRSA §5219-SS, sub-§2-A**, as enacted by PL 2023, c. 412, Pt. ZZZ,  
41 §6, is amended to read:

42 **2-A. Nonresident taxpayer; tax years beginning 2026 or after.** For tax years  
43 beginning on or after January 1, 2026, a nonresident individual is allowed a credit against  
44 the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for

1 whom the taxpayer was eligible to claim the federal personal exemption pursuant to the  
2 Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the  
3 phase-out provisions under subsection 4, multiplied by the ratio of the individual's Maine  
4 adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the  
5 individual's entire federal adjusted gross income as modified by section 5122.

6 **Sec. C-10. 36 MRSA §5219-SS, sub-§3**, as amended by PL 2023, c. 412, Pt. ZZZ,  
7 §6, is further amended to read:

8 **3. Part-year resident taxpayer; tax years beginning before 2026.** For tax years  
9 beginning on or after January 1, 2018 and before January 1, 2026, an individual who files  
10 a return as a part-year resident in accordance with section 5224-A is allowed a credit against  
11 the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent  
12 of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit  
13 pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out  
14 provisions under subsection 4, multiplied by a fraction, the numerator of which is the  
15 individual's Maine adjusted gross income, as defined in, section 5102, subsection 1-C,  
16 paragraph A, for that portion of the taxable year during which the individual was a resident  
17 plus the individual's Maine adjusted gross income, as defined in section 5102, subsection  
18 1-C, paragraph B, for that portion of the taxable year during which the individual was a  
19 nonresident and the denominator of which is the individual's entire federal adjusted gross  
20 income as modified by section 5122.

21 **Sec. C-11. 36 MRSA §5219-SS, sub-§3-A**, as enacted by PL 2023, c. 412, Pt.  
22 ZZZ, §6, is amended to read:

23 **3-A. Part-year resident taxpayer; tax years beginning 2026 or after.** For tax years  
24 beginning on or after January 1, 2026, an individual who files a return as a part-year  
25 resident in accordance with section 5224-A is allowed a credit against the tax otherwise  
26 due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer  
27 was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in  
28 an amount greater than \$0 for the same taxable year, subject to the phase-out provisions  
29 under subsection 4, multiplied by a fraction, the numerator of which is the individual's  
30 Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for  
31 that portion of the taxable year during which the individual was a resident plus the  
32 individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C,  
33 paragraph B, for that portion of the taxable year during which the individual was a  
34 nonresident and the denominator of which is the individual's entire federal adjusted gross  
35 income as modified by section 5122.

36 **Sec. C-12. 36 MRSA §5228, sub-§9**, as amended by PL 2001, c. 583, §19, is  
37 further amended to read:

38 **9. Underpayment of 4th installment.** If, on or before ~~January 31st~~ the last day of the  
39 first month of the following taxable year, an individual, trust or estate files a return and  
40 pays in full the tax liability for the taxable year of the return, ~~no~~ a penalty may not be  
41 imposed with respect to any underpayment of the 4th required installment for that year.

42 **Sec. C-13. 36 MRSA §5294, sub-§3**, as enacted by PL 2021, c. 715, §4, is amended  
43 to read:





1           **1. Primary assessing areas.** Primary assessing areas, including both primary  
2 assessing units and multi-municipal primary assessing districts, ~~shall~~ must be established  
3 by:

4           A. Giving consideration to existing municipal and ~~School Administrative District~~  
5 school administrative district lines without regard to existing county lines;

6           B. ~~Utilizing such~~ Using factors such as geography, distance, number of parcels, urban  
7 characteristics, sales activity and other factors the State Tax Assessor ~~believes~~  
8 considers important;

9           C. If the State Tax Assessor wishes, the appointment of an advisory committee to assist  
10 ~~him~~ the State Tax Assessor in making the division and in establishing assessing  
11 standards; and

12           D. Determining the boundaries of such areas ~~and~~, after appropriate hearing by  
13 interested parties, as conditions and personnel warrant.

14 Primary assessing areas, both single units and districts, ~~shall~~ must be reviewed at least  
15 every 10 years by the State Tax Assessor. When conditions justify alteration of the  
16 boundaries of the primary assessing areas, the State Tax Assessor may ~~se~~ order those  
17 alterations after appropriate hearing. ~~Any~~ A municipality may withdraw from designation  
18 as a primary assessing area upon proper notice.

19           **2. Municipal assessing units.** ~~Any~~ A municipality may decide ~~not~~ to not be  
20 designated as a primary assessing area and ~~shall~~ be designated a municipal assessing unit.  
21 If the municipal assessing unit hires a professional full-time assessor, ~~he shall be that~~  
22 assessor is subject to the certification requirements of sections 311 and 312.

23           **Sec. D-3. 36 MRSA §311, first ¶**, as repealed and replaced by PL 1975, c. 545, §8,  
24 is amended to read:

25           The State Tax Assessor shall issue a certificate of eligibility to any applicant who has  
26 demonstrated through appropriate examination that ~~he or she~~ the applicant is qualified to  
27 perform the assessing function. In addition, the State Tax Assessor shall establish classes  
28 of ~~said~~ the certificate of eligibility that recognize the differing assessing skills needed for  
29 municipalities that vary in population and types of property.

30           **Sec. D-4. 36 MRSA §312**, as repealed and replaced by PL 1977, c. 696, §265, is  
31 amended to read:

32           **§312. Violation**

33           After July 1, 1980, ~~no~~ a person ~~shall be~~ is not eligible to perform the duties of a chief  
34 assessor of a primary assessing area or the duties of a professional assessor of any  
35 municipality or primary assessing area unless ~~he or she shall have been that person is~~  
36 certified in the manner provided in this subchapter. Violation of this section ~~shall be~~ is a  
37 civil violation for which a ~~forfeiture~~ fine of not less than \$100 nor more than \$250 ~~shall~~  
38 must be adjudged.

39           **Sec. D-5. 36 MRSA §313, first ¶**, as amended by PL 1975, c. 545, §10, is further  
40 amended to read:

1 A chief assessor certified as provided ~~shall serve in this subchapter~~ serves a  
2 probationary period of 2 years. ~~Thereafter he or she shall have~~ After the probationary  
3 period, the assessor has tenure and may only be removed as provided in this subchapter.

4 **Sec. D-6. 36 MRSA §341** is amended to read:

5 **§341. Certification of treasurer and controller**

6 Before commencing to collect the taxes ~~which that~~ the State Tax Assessor is authorized  
7 by law to collect, ~~he the State Tax Assessor~~ shall certify to the Treasurer of State and the  
8 State Controller the total amount of each type of tax. Copies of all supplemental  
9 assessments and abatements of taxes ~~shall~~ must be sent to the Treasurer of State.

10 **Sec. D-7. 36 MRSA §472, first ¶**, as amended by PL 1975, c. 545, §14, is further  
11 amended to read:

12 The governing body of a primary assessing district ~~shall~~ must be an executive  
13 committee composed of an equal number of municipal officers from each municipality and  
14 2 nonvoting members. The nonvoting members ~~shall be~~ are the chief assessor of a primary  
15 assessing area and the State Tax Assessor. It is not necessary that the State Tax Assessor  
16 attend all meetings of a primary assessing area ~~and;~~ the State Tax Assessor may appoint a  
17 substitute to represent ~~him~~ the State Tax Assessor.

18 **Sec. D-8. 36 MRSA §474, sub-§1**, as enacted by PL 1973, c. 620, §10, is amended  
19 to read:

20 **1. Secretary.** Serve as secretary of the executive committee and keep all committee  
21 minutes, except as to any meeting involving ~~his~~ the chief assessor's removal;

22 **Sec. D-9. 36 MRSA §501, sub-§10** is amended to read:

23 **10. Tax collector.** "Tax collector" ~~shall mean any~~ means a person chosen, appointed  
24 or designated by a municipality or ~~the municipal~~ municipal officers ~~thereof~~ to collect any tax due a  
25 municipality; or ~~his~~ that person's successor in office.

26 **Sec. D-10. 36 MRSA §504** is amended to read:

27 **§504. Illegal assessment; recovery of tax**

28 If money not raised for a legal object is assessed with other moneys legally raised, the  
29 assessment is not void; nor ~~shall~~ does any error, mistake or omission by the assessors, tax  
30 collector or treasurer render it void; but any person paying such a tax may bring ~~his~~ that  
31 person's action against the municipality in the Superior Court for the same county, and ~~shall~~  
32 recover the sum not raised for a legal object, with 25% interest and costs, and any damages  
33 ~~which he~~ that the person has sustained by reason of mistakes, errors or omissions of such  
34 officers.

35 **Sec. D-11. 36 MRSA §559**, as amended by PL 1979, c. 540, §§42-A and 42-B, is  
36 further amended to read:

37 **§559. Deceased persons**

38 Until notice is given to the assessors of the division of the estate and the name of the  
39 several heirs or devisees, the undivided real estate of a deceased person may be taxed to  
40 ~~his~~ the deceased person's heirs or devisees, or may be taxed to ~~his~~ the deceased person's  
41 personal representative.

1           **1. Heirs or devisees.** A tax to the heirs or devisees may be made without designating  
2 any of them by name and each heir or devisee ~~shall be~~ is liable for the whole of such tax.  
3 Any heir or devisee so taxed may recover of the other heirs or devisees their portions  
4 ~~thereof of the tax~~ when paid by ~~him~~ the heir or devisee so taxed. In an action to recover the  
5 tax paid, the undivided shares of such heirs or devisees in the real estate, upon which such  
6 tax has been paid, may be attached on mesne process or taken on execution issued on a  
7 judgment recovered in such an action ~~therefor~~.

8           **2. Personal representative.** A tax to the personal representative ~~shall~~ must be  
9 collected of ~~him~~ the personal representative the same as a tax assessed against ~~him~~ the  
10 personal representative in ~~his~~ the personal representative's private capacity. Such tax ~~shall~~  
11 must be a charge against the estate and ~~shall~~ must be allowed by the judge of probate; but  
12 when the personal representative notifies the assessors that ~~he~~ the personal representative  
13 has no funds of the estate to pay such tax and gives them the names of the heirs or devisees,  
14 and the proportions of their interests in the real estate to the best of ~~his~~ the personal  
15 representative's knowledge, the real estate ~~shall~~ may no longer be taxed to ~~him~~ the personal  
16 representative.

17           **Sec. D-12. 36 MRSA §564** is amended to read:

18           **§564. —assessment Assessment**

19           An assessment of forest land for purposes of taxation ~~shall~~ must be held to be in excess  
20 of just value by any court of competent jurisdiction, upon proof by the owner that the tax  
21 burden imposed by the assessment creates an incentive to abandon the land, ~~or to~~ strip the  
22 land, or otherwise ~~to~~ operate contrary to the public policy declared in section 563. In proof  
23 of ~~his~~ the owner's contention, the owner ~~shall~~ must show that by reason of the burden of  
24 the tax ~~he~~ the owner is unable by efficient operation of the forest land on a sustained yield  
25 basis to obtain an adequate annual net return commensurate with the risk involved.

26           For the purposes of this section, forest land ~~shall~~ must be held to include any single  
27 tract of land exceeding 25 acres in area under one ownership ~~which~~ that is devoted to the  
28 growing of trees for the purpose of cutting for commercial use.

29           **Sec. D-13. 36 MRSA §602** is amended to read:

30           **§602. —where Where taxed**

31           All personal property within or without the State, except in cases enumerated in section  
32 603, ~~shall~~ must be taxed to the owner in the place where ~~he~~ the owner resides.

33           **Sec. D-14. 36 MRSA §603**, as corrected by RR 2021, c. 2, Pt. A, §126, is amended  
34 to read:

35           **§603. Exceptions**

36           The excepted cases referred to in section 602 are the following:

37           **1. Personal property employed in trade.** All personal property employed in trade,  
38 in the erection of buildings or vessels, or in the mechanic arts ~~shall~~ must be taxed in the  
39 place where so employed, ~~except as otherwise provided for in this subsection; provided as~~  
40 long as the owner, ~~his servant or the owner's employee,~~ subcontractor or agent occupies  
41 any store, storehouse, shop, mill, wharf, landing place or shipyard ~~therein~~ in that place for  
42 the purpose of such employment.

1 A. For the purposes of this subsection, "personal property employed in trade" shall  
2 ~~include~~ includes both liquefied petroleum gas installations, and industrial and medical  
3 gas installations, together with tanks or other containers used in connection ~~therewith~~  
4 with those installations.

5 **1-A. Cargo trailers.** A cargo trailer must be taxed in the place of its primary location  
6 on April 1st, even though the cargo trailer may not be present in that place on April 1st.

7 For purposes of this subsection, "primary location" means the place where the cargo trailer  
8 is usually based and where it regularly returns for repairs, supplies and activities related to  
9 its use.

10 **2-A. Enumeration.** The following personal property must be taxed in the place where  
11 it is situated:

12 A. Portable mills;

13 B. All store fixtures, office furniture, furnishings, fixtures and equipment;

14 C. Professional libraries, apparatus, implements and supplies;

15 D. Coin-operated vending or amusement devices;

16 E. All camper trailers, as defined in section 1481; and

17 F. Television and radio transmitting equipment.

18 **3. Nonresidents.** Personal property ~~which~~ that is within the State and owned by  
19 persons residing out of the State shall must be taxed either to the owner, ~~or~~ to the person  
20 ~~having the same in possession, possessing the personal property~~ or to the person owning or  
21 occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place ~~therein~~  
22 where such personal property is located.

23 A. A lien is created on ~~said~~ such property for the payment of the tax, which may be  
24 enforced by the tax collector to whom the tax is committed, by a sale of the property  
25 as provided.

26 B. A lien is created on ~~said~~ such property ~~in~~ on behalf of the person in possession,  
27 which ~~he~~ that person may enforce, for the repayment of all sums by ~~him~~ that person  
28 lawfully paid in discharge of the tax. If ~~such~~ that person pays more than ~~his~~ that person's  
29 proportionate part of such tax, or if ~~his~~ that person's own goods or property are applied  
30 to the payment and discharge of the whole tax, ~~he~~ that person may recover of the owner  
31 ~~such~~ that owner's proper share ~~thereof~~ of the tax.

32 **6. Belonging to minors or wards under guardianship.** Personal property belonging  
33 to minors under guardianship shall must be taxed to the guardian in the place where the  
34 guardian resides. The personal property of all other persons under guardianship shall must  
35 be taxed to the guardian in the place where the ward resides.

36 **7. Partners in business.** Personal property of partners in business, when subject to  
37 taxation under subsections 1 and 2-A, may be taxed to the partners jointly under their  
38 partnership name; and in such cases they are jointly and severally liable for the tax.

39 **8. Owned by persons unknown.** Personal property owned by persons unknown shall  
40 must be taxed to the person having ~~the same in possession of the personal property~~. A lien  
41 is created on ~~said~~ that personal property ~~in~~ on behalf of the person in possession, which ~~he~~

1 ~~the possessor~~ may enforce for the repayment of all sums by ~~him~~ the possessor lawfully paid  
2 in discharge of the tax.

3 **9. Certain corporations.** The personal property of manufacturing, mining, smelting,  
4 agricultural and stock raising corporations, and of corporations organized for the purpose  
5 of buying, selling and leasing real estate ~~shall~~, must be taxed to the corporation or to the  
6 persons having possession of such property in the place where situated, except as provided  
7 in subsections 1 and 10.

8 **10. Tax situs.** The tax situs of tangible personal property ~~shall be~~ is at the mine site  
9 if that property is:

10 A. Owned, leased or otherwise subject to possessory control of a mining company;  
11 and

12 B. On route to or from, being transported to or from or destined to or from a mine site.

13 Except as otherwise provided in this subsection, the tax situs of tangible personal property  
14 leased to a mining company ~~shall be~~ is in the place where the property is situated.

15 For the purposes of this subsection, the definitions of section 2855 ~~shall~~ apply.

16 **Sec. D-15. 36 MRSA §607** is amended to read:

17 **§607. Insolvent person's personal property**

18 If a person assessed for a personal property tax has made an assignment for the benefit  
19 of creditors, or has gone into receivership before the payment ~~thereof of that personal~~  
20 property tax, the assignee or receiver ~~shall must~~, from any money ~~which that~~ has come to  
21 ~~his~~ the assignee's or receiver's hands in such capacity; over and above the reasonable  
22 expense of administration, pay the personal property tax so assessed to the extent of such  
23 money. In default of such payment the assignee or receiver ~~shall be~~ is personally liable for  
24 the tax to the extent of the money ~~which that~~ passed through ~~his~~ the assignee's or receiver's  
25 hands.

26 **Sec. D-16. 36 MRSA §653, sub-§1, ¶D**, as amended by PL 2007, c. 240, Pt. PPPP,  
27 §2, is further amended to read:

28 D. The estates up to the just value of \$6,000, having a taxable situs in the place of  
29 residence, of the unmarried ~~widow or widower~~ surviving spouse or minor child of  
30 any veteran who would be entitled to the exemption if living, or who is in receipt of a  
31 pension or compensation from the Federal Government as the ~~widow or widower~~  
32 surviving spouse or minor child of a veteran.

33 The estates up to the just value of \$6,000, having a taxable situs in the place of  
34 residence, of the parent of a deceased veteran who is 62 years of age or older and is an  
35 unmarried ~~widow or widower~~ surviving spouse who is in receipt of a pension or  
36 compensation from the Federal Government based upon the service-connected death  
37 of that parent's child.

38 The exemptions provided in this paragraph apply to the property of an unmarried  
39 ~~widow or widower~~ surviving spouse or minor child or parent of a deceased veteran,  
40 including property held in a revocable living trust for the benefit of that unmarried  
41 ~~widow or widower~~ surviving spouse or minor child or parent of a deceased veteran.

1           **Sec. D-17. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2023, c. 441, Pt. B,  
2           §2 and affected by §7, is further amended to read:

3           D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of  
4           residence, for specially adapted housing units, of veterans who served in the Armed  
5           Forces of the United States during any federally recognized war period, including the  
6           Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24,  
7           1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring  
8           Freedom, Operation Iraqi Freedom and Operation New Dawn, or during the period  
9           from February 1, 1955 to February 27, 1961, or who were awarded an expeditionary  
10          medal for service in the Armed Forces of the United States, and who are veterans as  
11          described in 38 United States Code, Section 2101, and who received a grant from the  
12          United States Government for any such housing, or of the unremarried ~~widows or~~  
13          ~~widowers~~ surviving spouses of those veterans. A veteran of the Vietnam War must  
14          have served on active duty after February 27, 1961 and before May 8, 1975. "Persian  
15          Gulf War" means service on active duty on or after August 2, 1990 and before or on  
16          the date that the United States Government recognizes as the end of that war period.  
17          The exemption provided in this paragraph applies to the property of the veteran  
18          including property held in joint tenancy with a spouse or held in a revocable living trust  
19          for the benefit of that veteran.

20          **Sec. D-18. 36 MRSA §653, sub-§1, ¶D-2**, as amended by PL 2003, c. 702, §3, is  
21          further amended to read:

22          D-2. The estates up to the just value of \$7,000, having a taxable situs in the place of  
23          residence of the unremarried ~~widow or widower~~ surviving spouse or minor child of any  
24          veteran who would be entitled to an exemption under paragraph C-1, if living, or who  
25          is in receipt of a pension or compensation from the Federal Government as the ~~widow~~  
26          ~~or widower~~ surviving spouse or minor child of a veteran, and who is the unremarried  
27          ~~widow or widower~~ surviving spouse or minor child of a veteran who served during any  
28          federally recognized war period during or before World War I.

29          The exemption provided in this paragraph is in lieu of any exemption under paragraph  
30          D to which the person may be eligible and applies to the property of that person,  
31          including property held in a revocable living trust for the benefit of that person.

32          **Sec. D-19. 36 MRSA §653, sub-§1, ¶D-3**, as amended by PL 2003, c. 702, §4, is  
33          further amended to read:

34          D-3. The estates up to the just value of \$7,000, having a taxable situs in the place of  
35          residence of the parent of a deceased veteran who is 62 years of age or older and is an  
36          unremarried ~~widow or widower~~ surviving spouse who is in receipt of a pension or  
37          compensation from the Federal Government based upon the service-connected death  
38          of that parent's child and who is receiving the pension or compensation from the  
39          Federal Government based upon the service-connected death of the parent's child  
40          during any federally recognized war period during or before World War I.

41          The exemption provided in this paragraph is in lieu of any exemption under paragraph  
42          D to which the person may be eligible and applies to the property of that person,  
43          including property held in a revocable living trust for the benefit of that person.

1           **Sec. D-20. 36 MRSA §655, sub-§1, ¶E**, as repealed and replaced by PL 1973, c.  
2 592, §13, is amended to read:

3           E. The household furniture, including television sets and musical instruments of each  
4 person in any one household; and ~~his~~ each person's wearing apparel, farming utensils  
5 and mechanical tools necessary for ~~his~~ that person's business;

6           **Sec. D-21. 36 MRSA §704**, as repealed and replaced by PL 1977, c. 696, §267, is  
7 amended to read:

8           **§704. Delinquent assessors; violation**

9           Any assessor who refuses to assess a state, county or municipal tax as required by law,  
10 or ~~shall~~ who knowingly ~~omit~~ omits or ~~fail~~ fails to perform any duty imposed upon ~~him~~ the  
11 assessor by law, commits a civil violation for which a ~~forfeiture~~ fine not to exceed \$100  
12 may be adjudged.

13           **Sec. D-22. 36 MRSA §707, sub-§2**, as amended by PL 2005, c. 218, §9, is further  
14 amended to read:

15           **2. Property of veterans.** The value of the real property of veterans; and their widows;  
16 widowers surviving spouses and minor children not taxed;

17           **Sec. D-23. 36 MRSA §709**, as amended by PL 1975, c. 651, §7, is further amended  
18 to read:

19           **§709. Assessment and commitment**

20           The assessors shall assess upon the estates in their municipality all municipal taxes and  
21 their due proportion of any state or county tax payable during the municipal year for which  
22 municipal taxes are being raised, make perfect lists ~~thereof~~ of those estates and commit the  
23 same, when completed and signed by a majority of them, to the tax collector of their  
24 municipality, if any, otherwise to the sheriff of the county or ~~his~~ the sheriff's deputy, with  
25 a warrant under their hands, in the form prescribed by section 753.

26           **Sec. D-24. 36 MRSA §709-A, first ¶**, as amended by PL 1973, c. 788, §184, is  
27 further amended to read:

28           The municipal officers after receipt of the valuation lists from the primary assessing  
29 areas shall assess upon the estates in their municipality all municipal taxes and their due  
30 proportion of any state or county tax, make perfect lists ~~thereof~~ of those estates and commit  
31 the same, when completed and signed by a majority of them, to the tax collector of their  
32 municipality, if any, otherwise to the sheriff of the county or ~~his~~ the sheriff's deputy, with  
33 a warrant under their hands in the form prescribed by section 753.

34           **Sec. D-25. 36 MRSA §752** is amended to read:

35           **§752. --~~payment~~ Payment**

36           On or before the first day of September in each year, the Treasurer of State shall issue  
37 ~~his~~ a warrant to the treasurer of each municipality requiring ~~him~~ the municipal treasurer to  
38 transmit and pay to the Treasurer of State, on or before the time fixed by law, that  
39 municipality's proportion of the state tax for the current year. Warrants for county taxes  
40 ~~shall~~ must be issued by the county treasurers in the same manner with proper changes.



1           **Sec. D-26. 36 MRSA §755**, as amended by PL 1973, c. 620, §25 and repealed and  
2 replaced by c. 695, §18, is further amended to read:

3           **§755. Bond**

4           The municipal officers shall require each tax collector to give a corporate surety bond  
5 for the faithful discharge of ~~his~~ the tax collector's duty; to the inhabitants of the  
6 municipality; in the sum; and with such sureties as the municipal officers approve. The tax  
7 collector may furnish a bond signed by individuals if such individuals submit to the  
8 municipal officers a detailed sworn statement as to their personal financial ability, which  
9 ~~shall~~ must be found acceptable by the municipal officers.

10           Such bond ~~shall~~, after its approval and acceptance, must be recorded by the clerk in the  
11 municipal records, and such record ~~shall be~~ is prima facie evidence of the contents of such  
12 bond, but a failure to so record ~~shall be no~~ is not a defense in any action upon such bond.

13           **Sec. D-27. 36 MRSA §756** is amended to read:

14           **§756. Compensation**

15           When ~~municipalities choose~~ a municipality chooses a tax collectors collector, ~~they the~~  
16 municipality and the tax collector may agree what sum ~~shall be~~ is allowed for performance  
17 of ~~their~~ the tax collector's duties. If the basis of compensation ~~agreed upon~~ is a percentage  
18 of tax collections, such percentage ~~shall~~ must be computed only upon the cash collections  
19 of taxes committed to ~~him~~ the tax collector. Tax liens filed but not discharged prior to the  
20 time that the tax collector is to perfect ~~his~~ the tax collector's collections and the amounts  
21 paid by the municipality to the tax collector upon the sale of tax deeds ~~shall~~ may not be  
22 included in computing such percentage. ~~Nothing in this~~ This section ~~shall~~ may not be  
23 construed as relieving the tax collector from the duty of perfecting liens for the benefit of  
24 the municipality by one of the methods prescribed by law in all cases ~~where~~ in which taxes  
25 on real estate remain unpaid.

26           **Sec. D-28. 36 MRSA §757** is amended to read:

27           **§757. Receipts for taxes**

28           When a tax is paid to a tax collector, ~~he~~ the tax collector shall prepare a receipt for each  
29 payment; and upon reasonable request ~~therefor~~, shall furnish a copy of ~~such~~ the receipt to  
30 the taxpayer.

31           **Sec. D-29. 36 MRSA §759** is amended to read:

32           **§759. Accounting; penalties**

33           ~~Every~~ Each tax collector shall, on the last day of each month, pay to the municipal  
34 treasurer all moneys collected by ~~him~~ the tax collector, and once in 2 months at least shall  
35 exhibit to the municipal officers a just and true account of all moneys received on taxes  
36 committed to ~~him~~, and excise taxes collected by ~~him~~, the tax collector and produce the  
37 treasurer's receipt for money ~~by him~~ paid by the tax collector. For each neglect, ~~he~~ the tax  
38 collector forfeits to the municipality \$100 to be recovered by the municipal officers ~~thereof~~  
39 of that municipality in a civil action.

40           **Sec. D-30. 36 MRSA §760**, as amended by PL 1973, c. 620, §27 and c. 695, §19,  
41 is further amended to read:

42           **§760. Perfection of collections**

1 Municipal assessors, or municipal officers in the case of primary assessing areas, shall  
2 specify in the tax collector's warrant the date on or before which the tax collector ~~shall~~ must  
3 perfect ~~his~~ collections. Such date ~~shall~~ may not be less than one year from the date of the  
4 commitment of taxes. In the event that ~~no~~ a time is not specified in the tax collector's  
5 warrant, tax collectors shall perfect their collections within 2 years after the date of the  
6 commitment of taxes.

7 **Sec. D-31. 36 MRSA §761** is amended to read:

8 **§761. --~~failure~~ Failure; action**

9 An action against a tax collector for failure to perfect ~~his~~ tax collections ~~shall~~ must be  
10 commenced within 6 years after the date of ~~such~~ the tax collector's warrant.

11 **Sec. D-32. 36 MRSA §763**, as amended by PL 1973, c. 620, §28 and c. 695, §20,  
12 is further amended to read:

13 **§763. Settlement procedure; removal from municipality; resignation**

14 When a tax collector asks the municipal officers to resign the position of tax collector,  
15 or when a tax collector has removed, or in the judgment of the municipal officers is about  
16 to remove, from the municipality before the time set for perfecting ~~his~~ collections, ~~said~~  
17 those officers may settle with ~~him~~ the tax collector for the money that ~~he~~ the tax collector  
18 has received on ~~his~~ the tax collector's tax lists, demand and receive of ~~him~~ the tax collector  
19 such lists, and discharge ~~him~~ therefrom the tax collector from the tax collector's duties.  
20 Said ~~The~~ officers may appoint another tax collector, and the assessors or, in the case of  
21 primary assessing areas, the municipal officers shall make a new warrant and deliver it to  
22 ~~him~~ the new tax collector with ~~said~~ those lists, to collect the sums due ~~thereon~~, and ~~he~~ shall  
23 have the new tax collector has the same power in ~~their~~ collection as the original tax  
24 collector.

25 If ~~such~~ a tax collector refuses to deliver the tax lists and to pay all moneys ~~in his hands~~  
26 collected by ~~him~~, that tax collector when duly demanded, ~~he shall be~~ the tax collector is  
27 subject to section 894, and is liable to pay what remains due on the tax lists, ~~said~~ that sum  
28 to be recovered by the municipal officers in a civil action.

29 **Sec. D-33. 36 MRSA §764** is amended to read:

30 **§764. --~~incapacity~~ Incapacity**

31 When a tax collector ~~becomes mentally ill~~, has a guardian or by mental illness or bodily  
32 infirmities is incapable of performing the duties of ~~his~~ the office before completing the  
33 collection, the municipal officers may demand and receive the tax lists from any person in  
34 possession ~~thereof~~ of those lists, settle for the money ~~received thereon~~ collected and  
35 discharge ~~said~~ that tax collector from further liability. The tax lists may be committed to a  
36 new tax collector.

37 **Sec. D-34. 36 MRSA §765** is amended to read:

38 **§765. --~~death~~ Death**

39 If a tax collector dies without perfecting the collection of taxes committed to ~~him~~, his  
40 that tax collector, the tax collector's executor or administrator, within 2 months after ~~his~~  
41 acceptance of the trust, shall settle with the municipal officers for what was received by the  
42 deceased in his lifetime person while alive. For the amount so received, such executor or

1 administrator is chargeable as the deceased person would be if living. If ~~he~~ the executor or  
2 administrator fails to ~~so~~ settle when ~~he~~ the executor or administrator has sufficient assets  
3 ~~in his hands, he shall be the executor or administrator~~ is chargeable with the whole sum  
4 committed to the deceased person for collection.

5 **Sec. D-35. 36 MRSA §802** is amended to read:

6 **§802. Proceedings by sheriff**

7 The sheriff or ~~his~~ the sheriff's deputy, on receiving the assessment and warrant for  
8 collection provided for in section 801, shall forthwith post in some public place in the  
9 municipality assessed, an attested copy of such assessment and warrant, and ~~shall~~ may not  
10 ~~make no~~ distress for any of such taxes until after 30 days ~~therefrom~~ of that posting. Any  
11 person paying ~~his~~ tax to such sheriff or sheriff's deputy within ~~that time~~ the 30 days shall  
12 pay 5% over and above ~~his~~ the tax for sheriff's fees, but those who do not pay within that  
13 time ~~shall~~ must be distrained or arrested by ~~such officer, as by tax collectors~~ the sheriff or  
14 the sheriff's deputy. The same fees ~~shall~~ must be paid for travel and service of the sheriff,  
15 as in other cases of distress.

16 **Sec. D-36. 36 MRSA §803, first ¶** is amended to read:

17 On each execution or warrant of distress issued in accordance with sections 891 and  
18 895, and delivered to a sheriff or ~~his~~ the sheriff's deputy, ~~he~~ the sheriff shall make return of  
19 ~~his~~ the sheriff's doings to ~~such~~ the treasurer who issued the execution or warrant, with such  
20 money, if any, that ~~he~~ the sheriff has received by virtue ~~thereof~~ of the execution or warrant.  
21 If ~~he~~ the sheriff neglects to comply with any direction of such warrant or execution, ~~he~~ the  
22 sheriff shall pay the whole sum mentioned ~~therein~~ in the warrant or execution. ~~When~~ If it  
23 is returned unsatisfied, or satisfied in part only, ~~such~~ the treasurer may issue an alias for the  
24 sum remaining due ~~on the return of the first; and so on, as often as occasion occurs~~.

25 **Sec. D-37. 36 MRSA §841, sub-§3**, as repealed and replaced by PL 1979, c. 73, is  
26 amended to read:

27 **3. Inability to pay after 2 years.** If after 2 years from the date of assessment a tax  
28 collector is satisfied that a tax upon real or personal property committed to ~~him~~ the tax  
29 collector for collection cannot be collected by reason of the death, absence, poverty,  
30 insolvency, bankruptcy or other inability of the person assessed to pay, ~~he~~ the tax collector  
31 shall notify the municipal officers ~~thereof~~ in writing, under oath, stating the reason why  
32 that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax  
33 or any part ~~thereof~~ of the tax.

34 **Sec. D-38. 36 MRSA §841, sub-§4**, as amended by PL 2017, c. 367, §8, is further  
35 amended to read:

36 **4. Veteran's ~~widow or widower~~ surviving spouse or minor child.** Notwithstanding  
37 failure to comply with section 706-A, the assessors, on written application within one year  
38 from the date of commitment, may make such abatement as they think proper in the case  
39 of the unmarried ~~widow or widower~~ surviving spouse or the minor child of a veteran, if  
40 the ~~widow, widower~~ surviving spouse or child would be entitled to an exemption under  
41 section 653, subsection 1, paragraph D, except for the failure of the ~~widow, widower~~  
42 surviving spouse or child to make application and file proof within the time set by section  
43 653, subsection 1, paragraph G, if the veteran died during the 12-month period preceding  
44 the April 1st for which the tax was committed.

1           **Sec. D-39. 36 MRSA §841, sub-§5**, as repealed and replaced by PL 1987, c. 772,  
2 §16, is amended to read:

3           **5. Certification; record.** Whenever an abatement is made, other than by the State  
4 Tax Assessor, the abating authority shall certify it in writing to the collector, and that  
5 certificate ~~shall~~ must discharge the collector from further obligation to collect the tax so  
6 abated. When the abatement is made, other than an abatement made under subsection 2, a  
7 record setting forth the name of the party or parties benefited, the amount of the abatement  
8 and the reasons for the abatement ~~shall~~ must, within 30 days, be made and kept in suitable  
9 book form open to the public at reasonable times. A report of the abatement ~~shall~~ must be  
10 made to the municipality at its annual meeting or to the mayor and ~~aldermen~~ municipal  
11 officers of cities by the first Monday in each March.

12           **Sec. D-40. 36 MRSA §893** is amended to read:

13 **§893. ~~Collector~~ Tax collector liable to inhabitants**

14           A delinquent tax collector ~~shall~~ is at all times ~~be~~ answerable to the inhabitants of ~~his~~  
15 the tax collector's municipality for all sums ~~which~~ that they have been obliged to pay by  
16 means of ~~his~~ the tax collector's deficiency and for all consequent damages.

17           **Sec. D-41. 36 MRSA §894**, as repealed and replaced by PL 1977, c. 696, §268, is  
18 amended to read:

19 **§894. Delinquent tax collectors; ~~forfeiture~~ fine**

20           ~~Any~~ A tax collector who refuses to collect a state, county or municipal tax as required  
21 by law, or who ~~shall~~ knowingly ~~omit~~ omits or ~~fail~~ fails to perform any duty imposed upon  
22 ~~him~~ the tax collector by law, commits a civil violation for which a ~~forfeiture~~ fine not to  
23 exceed \$100 may be adjudged.

24           **Sec. D-42. 36 MRSA §898**, as amended by PL 1987, c. 736, §56, is further amended  
25 to read:

26 **§898. ~~Collector~~ Tax collector to account when taken on execution**

27           When any tax collector is taken on execution under section 895, the municipal officers  
28 may demand of ~~him~~ the tax collector a true copy of the tax lists, with the evidence of all  
29 payments made ~~thereon~~ on those tax lists. If ~~he~~ the tax collector complies with this demand,  
30 ~~he shall~~ the tax collector must receive such credit as the municipal officers, on inspection  
31 of the tax lists, adjudge ~~him~~ the tax collector entitled to, and the tax collector shall account  
32 for the balance; but if ~~he~~ the tax collector refuses, ~~he shall~~ the tax collector must forthwith  
33 be committed to jail by the law enforcement officer who ~~so~~ took ~~him~~ the tax collector or  
34 by a warrant from a justice of the peace, there to remain until ~~he~~ the tax collector complies.

35           **Sec. D-43. 36 MRSA §899**, as amended by PL 1973, c. 620, §34 and c. 695, §24,  
36 is further amended to read:

37 **§899. Municipalities may choose another tax collector**

38           ~~The same~~ A municipality may, at any time, proceed to the choice of another tax  
39 collector, to complete the collection of taxes, who ~~shall~~ must be sworn and give the security  
40 required of the first tax collector. The assessors or, in the case of primary assessing areas,  
41 the municipal officers shall deliver to ~~him~~ the tax collector the uncollected assessments,

1 with a proper warrant for their collection, and ~~he~~ the tax collector shall proceed as  
2 prescribed in this subchapter.

3 **Sec. D-44. 36 MRSA §900** is amended to read:

4 **§900. Payments to former tax collector in dispute; procedure**

5 When the tax of any person named in ~~said~~ the tax lists does not ~~thereby~~ appear to have  
6 been paid, but ~~such~~ that person declares that it was paid to the former tax collector, the new  
7 tax collector ~~shall~~ may not distraint that person's property or commit ~~him~~ that person without  
8 a vote of the municipal officers.

9 **Sec. D-45. 36 MRSA §901** is amended to read:

10 **§901. Remedy of owners of property taken for default of others**

11 When the estate of an inhabitant of a municipality, who is not a tax collector ~~thereof~~  
12 for that municipality, is levied upon and taken as mentioned in section 891, ~~he~~ the  
13 inhabitant may maintain an action against ~~such~~ that municipality, and recover the full value  
14 of the estate ~~so~~ levied on, with interest at the rate of 20% from the time it was taken, with  
15 costs. ~~Such~~ The value may be proved by any other legal evidence, as well as by the result  
16 of the sale under ~~such~~ the levy.

17 **Sec. D-46. 36 MRSA §902** is amended to read:

18 **§902. Amendments permitted in actions to collect taxes**

19 At the trial of any action for the collection of taxes, or of any civil action involving the  
20 validity of any sale of real estate for nonpayment of taxes, or involving any tax lien  
21 certificate under sections 942 and 943 and the title to real estate acquired upon foreclosure  
22 of the tax lien mortgage, if it ~~shall appear~~ appears that the tax in question was lawfully  
23 assessed, the court may permit the tax collector or other municipal officer to amend ~~his~~ the  
24 tax collector's record, return, deed or certificate in accordance with the fact, when  
25 circumstantial errors or defects appear ~~therein~~ in that record, return, deed or certificate,  
26 provided as long as the rights of 3rd parties are not injuriously affected ~~thereby~~ by that  
27 amendment. If a deed ~~be so~~ is amended, and the amended deed ~~be thereupon~~ is recorded, it  
28 ~~shall have~~ has the same effect as if it had been originally made in its amended form.

29 **Sec. D-47. 36 MRSA §903** is amended to read:

30 **§903. Defendant estopped to deny title; exceptions**

31 In all civil actions to enforce the collection of a tax on real estate, if it appears that on  
32 April 1st of the year for which such tax was assessed, the record title to the real estate listed  
33 was in the name of the defendant, ~~he shall~~ the tax collector may not deny his the defendant's  
34 title thereto to that real estate. If any owner of real estate who has conveyed the same ~~shall~~  
35 real estate forthwith ~~file~~ files a copy of the description as given in ~~his~~ the defendant's deed  
36 with the date ~~thereof~~ of the conveyance and the name and last known address of ~~his~~ the  
37 defendant's grantee, in the registry of deeds where such deed should be recorded, ~~he shall~~  
38 be the defendant is free from any liability under this section.

39 **Sec. D-48. 36 MRSA §945, sub-§4** is amended to read:

40 **4. No personal judgment.** In ~~such~~ an action brought under this section, ~~no~~ a personal  
41 judgment against a defendant ~~shall~~ may not be entered. Each person answering the

1 complaint ~~shall have~~ has the right to the severance of the action as to the parcel of real  
2 estate in which ~~he~~ that person is interested.

3 **Sec. D-49. 36 MRSA §946**, as amended by PL 2023, c. 523, Pt. A, §9, is further  
4 amended to read:

5 **§946. Action for equitable relief after period of redemption; procedure**

6 A municipality ~~which that~~ which that has become the purchaser at a sale of real estate for  
7 nonpayment of taxes or ~~which that~~ as to any real estate has pursued the alternative method  
8 for the enforcement of liens for taxes provided in sections 942 and 943, whether in  
9 possession of such real estate or not, after the period of redemption from such sale or lien  
10 has expired, may maintain an action for equitable relief against any ~~and all persons~~ person  
11 who ~~claim~~ claims or may claim some right, title or interest in the premises adverse to the  
12 estate of such municipality.

13 Any purchaser or ~~his successors~~ successor of a purchaser in interest from a municipality  
14 of real estate or lien ~~thereon~~ on real estate acquired by a municipality as a purchaser at a  
15 sale ~~thereof~~ of that real estate for nonpayment of taxes, or acquired under the alternative  
16 method for the enforcement of liens for taxes provided in sections 942 and 943, whether in  
17 possession of such real estate or not, after the period of redemption from such sale or lien  
18 has expired, may maintain an action for equitable relief against any ~~and all persons~~ person  
19 who ~~claim~~ claims or may claim some right, title or interest in the premises adverse to the  
20 estate of such municipality or purchaser.

21 A municipal officer may not, while holding municipal office, acquire from that  
22 municipality any interest in real estate acquired by that municipality on account of  
23 nonpayment of taxes, unless such sale occurs by sealed bid after duly advertising the same  
24 at least twice during a 7-day period prior to the acceptance of bids. A municipal officer  
25 who submits a sealed bid may not take part in the bid acceptance process except that a  
26 municipal officer may purchase ~~tax-acquired~~ tax-acquired property if the property was  
27 owned by the municipal officer's child, spouse or parent immediately prior to its acquisition  
28 by the municipality and if the purchase is authorized by the municipality.

29 **1. Service.** Service ~~shall~~ must be made as in other actions on all defendants who can  
30 with due diligence be personally served within the State. If any ~~defendants~~ defendant  
31 cannot be so served or ~~are~~ is described in the complaint as being unascertained, service  
32 ~~shall~~ must be made by publication as in other actions in which publication is required. A  
33 copy of the published notice ~~shall~~ must be mailed to all known defendants at their last  
34 known addresses if they have not been personally served.

35 If, after notice has been given or served as ordered by the court and the time limited in such  
36 notice for the appearance of the defendants has expired, the court finds that there ~~are~~ is or  
37 may be ~~defendants~~ a defendant who ~~have~~ has not been actually served with process and  
38 who ~~have~~ has not appeared in the action, ~~it~~ the court may of its own motion, or on the  
39 representation of any party, appoint an agent, guardian ad litem or next friend for any such  
40 defendant, and if any such defendants have or may have conflicting interests, ~~it~~ the court  
41 may appoint different agents, guardians ad litem or next friends to represent them. The cost  
42 of appearance of any such agent, guardian ad litem or next friend, including the cost of  
43 compensation of ~~his~~ that appointee's counsel, ~~shall~~ must be determined by the court and  
44 paid by the plaintiff, against whom execution may issue ~~therefor~~ in the name of the agent,  
45 guardian ad litem or next friend.

1           **2. Decree; effect.** The plaintiff in ~~such~~ an action under this section shall pray the court  
2 to establish and confirm its title to the premises described in the complaint as against all  
3 the defendants named or described ~~therein in the action~~, and, if upon hearing the court ~~shall~~  
4 ~~find~~ finds the plaintiff's title ~~to be good it~~, the court shall make and enter its decree  
5 accordingly, ~~which~~; the decree when recorded in the registry of deeds for the county or  
6 district where the real estate lies ~~shall have~~ has the effect of a deed of quitclaim of the  
7 premises involved in the action from all the defendants named or described ~~therein in the~~  
8 action to the plaintiff.

9           **3. Jury.** If ~~the cause~~ an action under this section is tried in the Superior Court, issues  
10 of fact may be framed upon application of any party to be tried by a jury whose verdict  
11 ~~shall have~~ has the same effect as the verdict of a jury in other civil actions.

12           **Sec. D-50. 36 MRSA §947** is amended to read:

13           **§947. Presumption of validity**

14           In an action to foreclose a tax lien mortgage under ~~sections~~ section 944, 945, or 946,  
15 the proceedings from and including the assessment of the tax upon which such tax lien  
16 mortgage is based to and including the time of filing the complaint in such action need not  
17 be set forth in the complaint, pleaded or proved and ~~shall be~~ are presumed to be valid. A  
18 defendant alleging any invalidity or defect in such proceedings ~~must~~ shall specify in ~~his~~ the  
19 defendant's answer such invalidity or defect and ~~must~~ establish ~~such defense~~ the invalidity  
20 or defect.

21           **Sec. D-51. 36 MRSA §991**, as amended by PL 1975, c. 623, §55, is further amended  
22 to read:

23           **§991. Distraint for taxes; procedure; sale**

24           If any resident or nonresident taxpayer after a reasonable demand refuses or neglects  
25 to pay any part of the tax assessed against ~~him~~ that taxpayer in accordance with this chapter,  
26 the tax collector may distraint ~~him~~ that taxpayer in any part of the State by any of ~~his~~ the  
27 taxpayer's goods and chattels not exempt from attachment for debt, for the whole or any  
28 part of ~~his~~ the taxpayer's tax, and may keep such distress for not less than 4 days nor more  
29 than 7 days at the expense of the owner, ~~and if he~~. If the taxpayer does not pay ~~his~~ the tax  
30 due within that time, the distress ~~shall~~ must be openly sold at ~~venue~~ public auction by the  
31 tax collector after the 4th day but on or before the 7th day. The place of sale may be other  
32 than where the tax was assessed or where the property was seized. Notice of such sale ~~shall~~  
33 must be posted in some public place in the municipality where the tax was assessed and in  
34 the place where the sale is to be held at least 48 hours before the time set for sale.

35           **Sec. D-52. 36 MRSA §992** is amended to read:

36           **§992. Disposition of surplus**

37           The ~~officer~~ tax collector, after deducting the tax and expense of sale conducted  
38 pursuant to section 991, shall restore the balance to the former owner, with a written  
39 account of the sale and charges. For distress for nonpayment of taxes, the ~~officer~~ shall have  
40 tax collector is entitled to the same fees as for levying executions, but ~~his~~ the tax collector's  
41 travel ~~shall~~ must be computed only from ~~his~~ the tax collector's dwelling house to the place  
42 where it is made.

1           **Sec. D-53. 36 MRS §993**, as amended by PL 1975, c. 623, §56, is further amended  
2 to read:

3           **§993. Arrest; notice; procedure; fees**

4           If any resident or nonresident taxpayer assessed in accordance with this chapter, for 12  
5 days after demand, refuses or neglects to pay ~~his~~ the tax due and to show the tax collector  
6 sufficient goods and chattels to pay it, ~~such officer~~ the tax collector may arrest ~~him~~ the  
7 taxpayer in the county where found and commit ~~him~~ the taxpayer there to jail, until ~~he~~ the  
8 taxpayer pays it or is discharged by law.

9           If the tax collector thinks that there are just grounds to fear that such person may  
10 abscond before the end of ~~said~~ the 12 days, the tax collector may demand immediate  
11 payment and, on failure to pay, ~~he~~ the tax collector may commit such person as provided.

12           For commitment for nonpayment of taxes, the tax collector ~~shall have~~ is entitled to the  
13 same fees as sheriffs have for levying executions, but ~~his~~ the tax collector's travel ~~shall~~  
14 must be computed only from ~~his~~ the tax collector's dwelling house to the place of  
15 commitment.

16           **Sec. D-54. 36 MRS §994**, as amended by PL 1973, c. 620, §35, is further amended  
17 to read:

18           **§994. ~~Collector~~ Tax collector may issue warrant of distress to sheriff, deputy sheriff**  
19 **or constable**

20           ~~Any~~ A tax collector after 3 months from the date of commitment may issue ~~his~~ a  
21 warrant to the sheriff of any county, or ~~his~~ the sheriff's deputy, or to a constable of ~~his~~ the  
22 tax collector's municipality, directing ~~him~~ the sheriff, deputy or constable to ~~distrain the~~  
23 ~~person or property of~~ arrest any taxpayer not paying ~~his~~ taxes, ~~which due or~~ distrain the  
24 property of such taxpayer; the warrant ~~shall~~ must be of the same tenor as that prescribed to  
25 be issued to tax collectors with the appropriate changes returnable to the tax collector  
26 issuing the same in 30, 60 or 90 days.

27           **Sec. D-55. 36 MRS §995** is amended to read:

28           **§995. Warrant of distress; service; notice; fees**

29           Before the ~~officer~~ sheriff, deputy sheriff or constable serves ~~any such~~ a warrant  
30 pursuant to section 994, ~~he~~ that law enforcement officer shall deliver to the taxpayer or  
31 leave at ~~his~~ the taxpayer's last and usual place of abode a summons from ~~said~~ the tax  
32 collector stating the amount of tax due, and that it must be paid within 10 days from the  
33 time of leaving ~~such~~ the summons. If not ~~so~~ paid, the law enforcement officer shall serve  
34 such warrant the same as tax collectors may do and ~~shall receive~~ is entitled to the same fees  
35 as for levying executions in personal actions.

36           For the service of such warrant, the law enforcement officer ~~shall have~~ is entitled to the  
37 same fees as sheriffs ~~have~~ for serving warrants, but ~~his~~ the officer's travel ~~shall~~ must be  
38 computed only from ~~his~~ the officer's place of abode to place of service.

39           **Sec. D-56. 36 MRS §996** is amended to read:

40           **§996. Distraint before tax due to prevent loss**

41           When a tax collector has reason to believe that there is danger of losing, by delay, a tax  
42 assessed upon any taxpayer, at any time after commitment:



1           **1. Warrant issued.** ~~He~~ The tax collector may issue the warrant provided for in section  
2 994 prior to the expiration of the 3-month period; or

3           **2. When served.** ~~He~~ The tax collector may in the warrant authorized by section 994,  
4 or in subsection 1, direct the law enforcement officer to demand immediate payment, and,  
5 if not so paid, the officer shall serve such warrant without further notice; or

6           **3. When notice period unexpired.** ~~He~~ The tax collector may, after the issuance of  
7 ~~such~~ the warrant pursuant to subsection 1, in writing direct the law enforcement officer to  
8 whom the warrant has been issued to demand immediate payment, and, if not so paid, to  
9 serve such warrant without further notice notwithstanding any unexpired portion of the 10-  
10 day notice period required by section 995; or

11           **4. Distrain or arrest.** ~~He~~ The tax collector may ~~himself~~ personally demand immediate  
12 payment and upon failure ~~he~~ may distrain the property or arrest the person of such taxpayer.

13           **Sec. D-57. 36 MRSA §997** is amended to read:

14           **§997. Arrest and commitment; procedure**

15           When a tax collector or any law enforcement officer by virtue of a warrant, for want of  
16 property, arrests any person and commits ~~him~~ that person to jail, ~~he~~ the tax collector shall  
17 give an attested copy of ~~his~~ the tax collector's warrant to the jailer and certify, under ~~his~~ the  
18 tax collector's hand, the sum that ~~such~~ the person is to pay as ~~his~~ tax and the costs of  
19 arresting and committing, and that for want of goods and chattels ~~whereon~~ on which  
20 to make distress, ~~he~~ the person has been arrested. ~~Such~~ The copy and certificate are a  
21 sufficient warrant to require the jailer to receive and keep ~~such~~ the person in custody until  
22 ~~he~~ the person pays ~~his~~ the tax due, charges and 33¢ for the copy of the warrant. ~~Such~~ The  
23 person ~~shall have~~ has the same rights and privileges as a debtor arrested or committed on  
24 execution in favor of a private creditor.

25           **Sec. D-58. 36 MRSA §998** is amended to read:

26           **§998. ~~Collector~~ Tax collector liable unless ~~he~~ commits taxpayer imprisoned within**  
27 **one year**

28           When a person imprisoned for not paying ~~his~~ that person's tax is discharged, the tax  
29 collector committing ~~him~~ shall the person may not be discharged from such tax without a  
30 vote of the municipality, unless the taxpayer was imprisoned within one year after the date  
31 of commitment of such tax.

32           **Sec. D-59. 36 MRSA §1031** is amended to read:

33           **§1031. ~~Collector~~ Tax collector may bring action in own name**

34           ~~Any~~ A tax collector or ~~his~~ a tax collector's executor or administrator may bring a civil  
35 action in ~~his~~ the tax collector's own name for any tax, and ~~no~~ a Judge of any District Court  
36 before whom such action is brought is not incompetent to try the ~~same~~ civil action by reason  
37 of ~~his~~ the judge's residence in the municipality assessing ~~said~~ the tax. ~~No~~ A defendant is  
38 not liable for any costs of the action, unless it appears by the complaint and by proof that  
39 payment of ~~said~~ the tax had been duly demanded before the action.

40           **Sec. D-60. 36 MRSA §1071** is amended to read:

41           **§1071. ~~Collector's~~ Tax collector's tax auction sale; notice; procedure**

1 If any tax on real estate remains unpaid on the first Monday in February next after ~~said~~  
2 that tax was assessed, the tax collector shall sell at public auction ~~so~~ as much of such real  
3 estate as is necessary for the payment of ~~said that~~ that tax, interest and all the charges; at 9  
4 o'clock in the forenoon of ~~said a.m. on the~~ first Monday in February at the office of the tax  
5 collector or at the place where the last preceding annual municipal meeting was held. In  
6 case of the absence or disability of the tax collector, the sale ~~shall~~ must be made by ~~some a~~  
7 constable of the municipality, who ~~shall have~~ has the same powers as the tax collector.

8 In the case of the real estate of resident owners, the tax collector may give notice of the  
9 sale and of ~~his the tax collector's~~ the tax collector's intention to sell ~~so~~ as much of ~~said that~~ that real estate as is  
10 necessary for the payment of delinquent taxes and all charges by posting notices ~~thereof of~~  
11 the sale in the same manner and at the same places that warrants for municipal meetings  
12 are ~~therein~~ required to be posted, at least 6 weeks and not more than 7 weeks before such  
13 first Monday in February, designating the name of the owner if known, the right, lot and  
14 range, the number of acres as nearly as may be determined, the amount of tax due and such  
15 other short description as is necessary to render its identification certain and plain.

16 In the case of taxes assessed on the real estate of nonresident owners, ~~he the tax~~  
17 collector shall cause ~~said~~ said notices to be published in ~~some a~~ a newspaper, if any, published in  
18 the county where ~~said that~~ that real estate lies, 3 weeks successively, such publication to begin  
19 at least 6 weeks before ~~said such~~ such first Monday in February. If ~~no a~~ a newspaper is not  
20 published in ~~said that~~ that county, ~~said the~~ said notices ~~shall~~ must be published in like manner in the  
21 state paper. ~~He The tax collector~~ The tax collector shall, in the ~~advertisements so~~ advertisements published notices, state the  
22 name of the municipality and, if within 3 years it has been changed for the whole or a part  
23 of the territory, both the present and former ~~name shall~~ names must be stated; and that, if  
24 the taxes, interest and charges are not paid on or before such first Monday in February, ~~so~~  
25 as much of the estate as is sufficient to pay the amount due ~~therefor for taxes~~ for taxes with interest  
26 and charges will be sold without further notice, at public auction, on ~~said such~~ such first Monday  
27 in February at 9 o'clock in the forenoon a.m. at the office of the tax collector or at the place  
28 where the last preceding annual municipal meeting was held. The date of the commitment  
29 ~~shall~~ must be stated in the advertisement notice.

30 In all cases ~~said the~~ the tax collector shall lodge with the municipal clerk a copy of each  
31 such notice, with ~~his the tax collector's~~ the tax collector's certificate ~~thereon that he the tax collector~~  
32 that he the tax collector has given notice of the intended sale as required by law. ~~Such The~~ The copy and certificate ~~shall~~ must be  
33 recorded by ~~said the~~ the clerk and ~~the that~~ that record ~~so made shall~~ must be open to the inspection  
34 of all persons interested. The clerk shall furnish to any person desiring it an attested copy  
35 of such record; on receiving payment or tender of payment of a reasonable sum ~~therefor for~~  
36 the record; but notice of ~~sales the sale~~ the sale of real estate within any a village corporation for  
37 unpaid taxes of ~~said that~~ that corporation may be given by ~~notices thereof~~ notice, posted in the  
38 same manner; and at the same places as warrants for corporation meetings, and by  
39 publication, as provided in this section.

40 ~~No An~~ An irregularity, informality or omission in giving the notices of sale required by  
41 this section, or in lodging a copy of any of the same with the municipal clerk, as required,  
42 ~~shall does not~~ does not render such sale invalid, ~~but;~~ such sale ~~shall be~~ is deemed to be legal and  
43 valid, if made at the time and place provided; and in other respects according to law, except  
44 as to the matter of notice. For any irregularity, informality or omission in giving notice as  
45 required by this section, and in lodging a copy of ~~the same that~~ that notice with the municipal

1 clerk, the tax collector ~~shall be~~ is liable to any person injured ~~thereby~~ by the irregularity,  
2 informality or omission in giving or lodging that notice.

3 **Sec. D-61. 36 MRSA §1073** is amended to read:

4 **§1073. Notice to owners or occupants of time and place of sale**

5 After the real estate is ~~so~~ advertised, and at least 10 days before the day of sale, the tax  
6 collector shall notify the owner, if a resident, or the occupant ~~thereof of the real estate,~~ if  
7 any, of the time and place of sale by delivering to ~~him~~ the resident or occupant in person,  
8 or by registered mail with receipt demanded, or by leaving at ~~his~~ the resident's or occupant's  
9 last and usual place of abode, a written notice signed by ~~him~~ the tax collector stating the  
10 time and place of sale and the amount of taxes due. In case of a nonresident owners owner  
11 of real estate, such notice ~~shall~~ must be sent by mail to the last and usual address, if known  
12 to the tax collector, of the nonresident at least 10 days before the day of sale. If ~~such~~ the  
13 tax is paid before the time of sale, the amount to be paid for ~~such~~ the advertisement and  
14 notice ~~shall~~ may not exceed \$1, in addition to the sum paid to the printer, if any.

15 **Sec. D-62. 36 MRSA §1075** is amended to read:

16 **§1075. ~~Collector's~~ Tax collector's return of sale; form**

17 The tax collector making any sale of real estate for nonpayment of taxes shall, within  
18 30 days after such sale, make a return, with a particular statement of ~~his~~ the tax collector's  
19 doings in making ~~such~~ that sale, to the municipal clerk, who shall receive and file it. ~~Said~~  
20 That return ~~shall be~~ is evidence of the facts ~~therein~~ set forth in the return in all cases ~~where~~  
21 such when that tax collector is not personally interested. The tax collector's return to the  
22 municipal clerk ~~shall~~ must be in substance as follows:

23 Pursuant to law, I caused the taxes assessed on the real estate of nonresident owners  
24 described ~~herein~~ in this notice, situated in the municipality of ..... for the year ....., to be  
25 advertised according to law by advertising in the ..... three weeks successively, the first  
26 publication being on the ..... day of ....., and at least six weeks before the day of sale; and  
27 caused the taxes assessed on the real estate of resident owners described ~~herein~~ in this  
28 notice, situated in the municipality of ..... for the year ....., to be advertised according to law  
29 by posting notice as required by law, at the following places, six weeks before the day of  
30 sale, being public and conspicuous places in ~~said~~ that municipality. I also, at least ten days  
31 before the day of sale, gave to each resident owner of ~~said~~ that real estate, or the occupant  
32 ~~thereof of that real estate,~~ if any, in hand, or forwarded to ~~him~~ the resident by registered  
33 mail with receipt demanded, or left at ~~his~~ the resident's last and usual place of abode, and  
34 sent by mail to the last and usual address of each nonresident owner of ~~said~~ that real estate,  
35 whose address was known to me, written notice of the time and place of ~~said~~ the sale, in  
36 the manner provided by law; and afterwards on the first Monday of February, ~~19 20..,~~  
37 at nine o'clock a.m., being the time and place of sale, I proceeded to sell, according to the  
38 tenor of the advertisement, the estates upon which the assessed taxes ~~so assessed~~ remained  
39 unpaid; and in the schedules following is set forth each parcel of the estate ~~so~~ offered for  
40 sale, the amount of taxes and the name of the purchaser; and I have made and executed  
41 deeds of the several parcels to the several persons entitled ~~thereto~~ to those parcels, and  
42 placed ~~them~~ the deeds on file in the municipal treasurer's office, to be disposed of as the  
43 law requires.

44 SCHEDULE NO. 1

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Nonresident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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SCHEDULE NO. 2

Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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In witness whereof I have hereunto subscribed my name, this ..... day of ....., 19 20...  
C.D., Tax Collector of the municipality of .....

**Sec. D-63. 36 MRSA §1076** is amended to read:

**§1076. Purchaser to notify mortgagee of sale; right of redemption**

When real estate is so sold for nonpayment of taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer a certificate under oath, designating the quantity of real estate sold, the names of the owners of each parcel and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; and also a deed of each parcel sold, running to the purchasers. The treasurer ~~shall~~ may not at that time deliver the deeds to the grantees, but shall put them on file in his the treasurer's office, to be delivered at the expiration of 2 years from the day of sale, and the. The treasurer shall after the expiration of 2 years deliver said any such deed to the grantee or his the grantee's heirs, provided as long as the owner, the mortgagee or any person in possession or other person legally taxable therefor for that real estate does not within such time redeem the real estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as provided, with 67¢ for the deed and certificate of acknowledgment.

If there is an undischarged mortgage duly recorded on the real estate sold for nonpayment of taxes, the purchaser at such sale shall notify the holder of record of each such mortgage within 60 days from the date of ~~said that~~ that sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage at the residence of such holder as given in the registry of deeds in the county where ~~said that~~ that real estate is situated, stating that ~~he the purchaser~~ the purchaser has purchased the estate at a tax sale on such date and ~~request~~ requesting the mortgagee to redeem the same. If such notice is not given, the holder of record of any mortgage, ~~which mortgage was~~ which mortgage was on record in the registry of deeds at the time of ~~said that~~ that sale, may redeem the real estate sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest and costs as specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed ~~shall~~ must be discharged by the grantee ~~therein~~ of that deed, or the

1 owner under the tax deed at the time of redemption, in the manner provided for the  
2 discharge of mortgages of real estate.

3 If ~~any~~ an owner of real estate ~~which that~~ is assessed to any former owner who was not  
4 the owner on April 1st of the taxable year as assessed, or to owners unknown, does not  
5 have actual notice of the sale of ~~his~~ the owner's real estate for taxes within ~~said~~ those 2  
6 years, ~~he~~ the owner may, at any time within 3 months after ~~he~~ the owner has had actual  
7 notice, redeem the real estate sold from such sale although the deed may have been  
8 recorded; by payment or tender of the amounts, interest and costs as specified and the  
9 registry fee for recording and discharging the deed, in case the deed has been recorded, and  
10 the deed ~~shall~~ must be discharged by the grantee ~~therein~~ of that deed, or the owner under  
11 the tax deed at the time of redemption, in the manner provided for the discharge of  
12 mortgages on real estate.

13 If the real estate is redeemed before the deed is delivered, the municipal treasurer shall  
14 give the owner, mortgagee or party to whom the real estate is assessed or other person  
15 legally taxable ~~therefor~~ for that real estate a certificate ~~thereof~~ of redemption, cancel the  
16 deed and pay to the grantee on demand the amount so received from ~~him~~ the grantee. If the  
17 amounts, interest and costs specified are not paid to the treasurer within the time as  
18 specified, ~~he~~ the treasurer shall deliver to the grantee ~~his~~ the treasurer's deed upon the  
19 payment of the fees for the deed and acknowledgment and 30¢ more for receiving and  
20 paying out the proceeds of the sale, but all tax deeds of real estate upon which there is an  
21 undischarged mortgage duly recorded ~~shall~~ may not carry ~~no~~ a title except subject to such  
22 mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage;  
23 notice as provided. For the fidelity of the treasurer in discharging ~~his~~ the treasurer's duties  
24 required, the municipality is responsible; and has a remedy on ~~his~~ the treasurer's bond in  
25 case of default.

26 **Sec. D-64. 36 MRSA §1077** is amended to read:

27 **§1077. Purchaser's failure to pay in 20 days voids sale**

28 If the purchaser of real estate sold for taxes under section 1074 fails to pay the tax  
29 collector within 20 days after the sale of the amount bid by ~~him~~ the purchaser, the sale ~~shall~~  
30 be is void, and the municipality in which such sale was made ~~shall be is~~ deemed to be the  
31 purchaser of the real estate ~~so~~ sold, the same as if purchased by ~~some one~~ someone in behalf  
32 of the municipality under section 1082. If a municipality becomes a purchaser of real estate  
33 under this section, the deed to it ~~shall~~ must set forth the fact that a sale was duly made, the  
34 amount bid for the real estate included in ~~said~~ the deed; and that the purchaser failed to pay  
35 the amount bid within 20 days after the sale. The ~~said~~ deed ~~shall~~ must confer upon ~~said~~ that  
36 municipality the same rights and duties as if it had been the purchaser under section 1082.

37 **Sec. D-65. 36 MRSA §1078** is amended to read:

38 **§1078. Owner's right to redeem**

39 Any person to whom the right by law belongs may, at any time within 2 years from the  
40 day of sale, redeem any real estate sold for taxes on paying into the municipal treasury for  
41 the purchaser the full amount certified to be due, including taxes, costs and charges, with  
42 interest on the whole at the rate of 8% a year from the date of the sale, which ~~shall~~ must be  
43 received and held by ~~said~~ the treasurer as the property of ~~the~~ such purchaser ~~aforsaid~~. The  
44 treasurer shall pay it to ~~said~~ that purchaser, ~~his~~ or the purchaser's heirs or assigns, on

1 demand. If not paid when demanded, the purchaser may recover it in any court of  
2 competent jurisdiction, with costs and interest at the rate of 8%, after such demand. The  
3 sureties of the treasurer shall pay the same on failure of ~~said that~~ treasurer. In default of  
4 payment by either, the municipality shall pay the same with costs and interest as provided.

5 **Sec. D-66. 36 MRSA §1080** is amended to read:

6 **§1080. Delivery of deed to purchaser after 2 years**

7 If the real estate is not redeemed within the time specified by payment of the full  
8 amount required by this chapter, the municipal treasurer shall deliver to the purchaser the  
9 ~~deeds deed~~ lodged with ~~him~~ the treasurer by the tax collector. If ~~he~~ the treasurer willfully  
10 refuses to deliver such deed to ~~said the~~ purchaser, on demand, ~~after said 2 years~~ after the  
11 sale and forfeiture of the land real estate, ~~he~~ the treasurer forfeits to ~~said the~~ purchaser the  
12 full value of the ~~property so~~ real estate to be conveyed, to be recovered in a civil action,  
13 with costs and interest as in other cases. The sureties of ~~said the~~ treasurer shall make good  
14 the payment required in default of payment by the principal. On the failure of both, the  
15 municipality is liable.

16 **Sec. D-67. 36 MRSA §1081** is amended to read:

17 **§1081. Nonresident owner's action; time limit**

18 ~~Any A~~ nonresident owner of real estate sold under section 1074, having paid the taxes,  
19 costs, charges and interest as provided, may, at any time within one year after making such  
20 payment, commence a civil action against the municipality to recover the amount paid, and  
21 if on trial it appears that the money raised was for an unlawful purpose, ~~he shall have~~  
22 judgment must be in favor of the nonresident owner for the amount ~~so~~ paid by the  
23 nonresident owner. If not commenced within the year, the claim ~~shall be~~ is forever barred.  
24 The action may be in the Superior Court and the plaintiff recovering judgment ~~therein shall~~  
25 must have full costs, although even when the amount of damages is less than \$20.

26 **Sec. D-68. 36 MRSA §1084** is amended to read:

27 **§1084. Posting notices; evidence of**

28 The affidavit of any disinterested person as to posting notifications required for the sale  
29 of any real estate to be sold by the sheriff or ~~his~~ the sheriff's deputy, or a constable or tax  
30 collector, in the execution of ~~his~~ the sheriff's office, may be used in evidence in any trial to  
31 prove the fact of notice, if such affidavit, made on one of the original advertisements, or on  
32 a copy of it, is filed in the registry of the county where the real estate lies, within 6 months.

33 **Sec. D-69. 36 MRSA §1109, sub-§6**, as amended by PL 1977, c. 467, §11, is  
34 further amended to read:

35 **6. Recertification.** The assessor shall determine annually whether any classified land  
36 continues to meet the requirements of this subchapter. Each year the assessor shall recertify  
37 any classifications made under this subchapter. If any classified land no longer meets the  
38 requirements of this subchapter, the assessor shall either remove the classification or, if ~~he~~  
39 deems the assessor considers it appropriate, allow the land to have a provisional  
40 classification as detailed in subsection 2.

41 **Sec. D-70. 36 MRSA §1181, first ¶**, as repealed and replaced by PL 1977, c. 509,  
42 §30 and amended by PL 2011, c. 657, Pt. W, §6, is further amended to read:

1 The Commissioner of Agriculture, Conservation and Forestry shall provide to the State  
2 Tax Assessor at ~~his~~ the State Tax Assessor's request all information in ~~his~~ the  
3 commissioner's possession touching the value and description of lands in the unorganized  
4 territory; and a statement of all lands on which timber has been sold or a permit to cut  
5 timber has been granted by lease or otherwise. All other state officers, when requested,  
6 shall in like manner provide all information in their possession touching said valuation to  
7 the State Tax Assessor.

8 **Sec. D-71. 36 MRSA §1233** is amended to read:

9 **§1233. Failure to make return; penalty**

10 Should any owner or person ~~having in his charge~~ responsible for or in control of  
11 personal property taxable by ~~said~~ the State Tax Assessor, as provided in section 1231,  
12 neglect or refuse to comply with the requirements of this subchapter, the State Tax Assessor  
13 may secure the necessary information by such methods as ~~he deems~~ the State Tax Assessor  
14 considers advisable, and the necessary expense incurred in securing such information ~~shall~~  
15 must be added to the tax assessed against the property of such owner or person and paid to  
16 the State Tax Assessor with the tax.

17 **Sec. D-72. 36 MRSA §1286**, as amended by PL 1981, c. 706, §16, is further  
18 amended to read:

19 **§1286. Limitation on recovery of tax—~~sold~~ real estate sold for taxes in unorganized**  
20 **places territory**

21 When the State has taxed real estate in the unorganized territory, and the State Tax  
22 Assessor has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey  
23 the interest of the State by forfeiture for such nonpayment, or it or a part of it has been  
24 conveyed under authority given by the Legislature by a deed purporting to convey the  
25 interest of the State acquired under sections 1281 to 1283, and the pertinent records of the  
26 State Tax Assessor show that the grantee, ~~his~~ or the grantee's heirs or assigns, has paid the  
27 state and county taxes ~~thereon~~ on that real estate, or on ~~his~~ the grantee's acres or interest  
28 therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and  
29 when a person claims under a recorded deed describing real estate in the unorganized  
30 territory taxed by the State, and the pertinent records of the State Tax Assessor show that  
31 ~~he has, by himself or by his~~ the grantee or that grantee's predecessors under that deed, have  
32 paid the state and county taxes ~~thereon~~ on that real estate, or on ~~his~~ that person's acres or  
33 interest ~~therein~~ in those acres as stated in the deed, continuously for 20 years subsequent to  
34 recording that deed; and whenever, in either case, it appears that the person claiming under  
35 such a deed, and those under whom ~~he~~ that person claims, have, during that period, held  
36 such exclusive, peaceable, continuous and adverse possession ~~thereof~~ of that real estate,  
37 acres or interest in those acres as comports with the ordinary management of real estate in  
38 the unorganized territory in this State, and it further appears that during such period ~~no~~ a  
39 former owner, or person claiming under ~~him~~ that former owner, has not paid any such tax,  
40 or any assessment by the county commissioners, or done any other act indicative of  
41 ownership, ~~no~~ an action may not be maintained by a former owner, or those claiming under  
42 ~~him~~ that former owner, to recover such real estate or to avoid such deed, unless commenced  
43 within those 20 years. That payment ~~shall give~~ gives the grantee or the grantee's heirs or  
44 assigns or the person claiming, ~~his heirs or assigns,~~ a right of entry and seizin in the whole,

1 or such part, in common and undivided, of the whole tract as the deed states, or as the  
2 number of acres in the deed is to the number of acres assessed.

3 This section ~~shall apply~~ applies to rights and interests acquired under tax sales made  
4 by the State Tax Assessor for the nonpayment of taxes.

5 **Sec. D-73. 36 MRSA §1287** is amended to read:

6 **§1287. Action may be commenced in 10 years after disability**

7 If any ~~such~~ former owner, or person claiming under ~~him~~ that former owner, during ~~said~~  
8 the period of 20 years, or any portion thereof of that period, is a minor, ~~mentally ill~~ is  
9 suffering from a mental illness, is imprisoned or is absent from the United States ~~he~~, that  
10 person may, if otherwise entitled, bring such action at any time within 10 years after such  
11 disability is removed, notwithstanding ~~said~~ that the period of 20 years has expired, and if  
12 such person dies during the continuance of the disability, and ~~no~~ a determination or  
13 judgment has not been had on ~~his~~ that person's title or right of action, such action may be  
14 brought by ~~his~~ that person's heirs, or other person claiming under ~~him~~, that person at any  
15 time within 10 years after ~~his~~ that person's death, notwithstanding that the 20 years have  
16 elapsed.

17 **Sec. D-74. 36 MRSA §1485** is amended to read:

18 **§1485. Exemption from personal property taxation**

19 ~~Any~~ A vehicle owner who has paid the excise tax on ~~his~~ that owner's vehicle in  
20 accordance with sections 1482 and 1484 ~~shall be~~ is exempt from personal property taxation  
21 of ~~such~~ that vehicle for that year.

22 **Sec. D-75. 36 MRSA §1487, sub-§1**, as amended by PL 1967, c. 23, is further  
23 amended to read:

24 **1. Municipal tax collector.** In the case of municipalities, or a municipally owned  
25 airport or seaplane base, the municipal tax collector or such other person as the municipality  
26 may designate shall collect ~~such~~ excise tax and shall deposit the money received with the  
27 municipal treasurer monthly.

28 A. ~~Such~~ The collector shall report to the municipal officers at the end of the municipal  
29 year, showing the total amount of excise tax collected by ~~him~~ the collector and the  
30 amounts applying to each year.

31 **Sec. D-76. 36 MRSA §1487, sub-§1-A, ¶A**, as enacted by PL 1965, c. 195, §2, is  
32 amended to read:

33 A. ~~Such~~ The collector shall report to the county commissioners at the end of the county  
34 year, showing the total amount of excise tax collected by ~~him~~ the collector and the  
35 amounts applying to each year.

36 **Sec. D-77. 36 MRSA §1504, sub-§5-A**, as enacted by PL 1987, c. 196, §8, is  
37 amended to read:

38 **5-A. Credit for transfer.** ~~Any~~ An owner who has paid the excise tax for a watercraft  
39 ~~which~~ that is transferred in the same tax year is entitled to a credit to the maximum amount  
40 of the tax previously paid in that year for any number of watercraft, regardless of the  
41 number of transfers ~~which~~ that may be required of ~~him~~ the owner in the same tax year. The  
42 credit ~~shall~~ must be allowed in any place in which the excise tax is payable.



1           **Sec. D-78. 36 MRSA §1504, sub-§8**, as enacted by PL 1983, c. 92, Pt. B, §9, is  
2 amended to read:

3           **8. Lien.** If the tax imposed by this chapter is not paid when due, the tax collector may  
4 file in the office of the registry of deeds of the county where the owner of the watercraft  
5 resides or in the case of a nonresident owner or partnership or corporation, either domestic  
6 or foreign, where the watercraft is principally moored, docked or located or has its  
7 established base of operations, or in the office in which a security or financial statement or  
8 notice with respect to personal property would be filed, a notice of lien specifying the  
9 amount of the tax, addition to tax, penalty and interest due, the name and last known address  
10 of the taxpayer liable for the amount and the fact that the tax collector has complied with  
11 this chapter in the assessment of the tax. From the time of the filing, the amount set forth  
12 in the certificate constitutes a lien upon all property of the taxpayer; in the county then  
13 owned by ~~him~~ the taxpayer or thereafter acquired by ~~him~~ the taxpayer in the period before  
14 the expiration of the lien. In the case of any prior mortgage on any real or personal property  
15 so written as to secure a present debt and also future advances by the mortgagee to the  
16 mortgagor, the lien, as provided in this subsection, when notice ~~thereof of the lien~~ has been  
17 filed in the proper office, ~~shall be~~ is subject to the prior mortgage, unless the assessor also  
18 notifies the mortgagee of the recording of the lien in writing, in which case any  
19 indebtedness thereafter created from the mortgagor to the mortgagee ~~shall be~~ is junior to  
20 the lien provided in this subsection. The lien; provided in this subsection; has the same  
21 force, effect and priority as a judgment lien and ~~shall continue~~ continues for 5 years from  
22 the date of recording, unless sooner released or otherwise discharged. The lien may, within  
23 the 5-year period or within 5 years from the date of the last extension of the lien in the  
24 manner provided in this section, be extended by filing for record in the appropriate office;  
25 a copy of the notice and from the time of that filing the lien ~~shall be~~ is extended for 5 years,  
26 unless sooner released or otherwise discharged.

27           **Sec. D-79. 36 MRSA §1542** is amended to read:

28           **§1542. Payment of owner's interest; discharge**

29           Each owner of timber and grass ~~so~~ assessed may pay the part of the tax ~~so~~ assessed  
30 proportioned to ~~his~~ that owner's interest in any tract, whether in common or not; and ~~shall~~  
31 must receive from the State Tax Assessor a certificate; discharging the tax upon the interest  
32 upon which such payment is made.

33           **Sec. D-80. 36 MRSA §1543**, as amended by PL 1977, c. 679, §6, is further amended  
34 to read:

35           **§1543. Each acreage interest forfeited if tax unpaid**

36           Each fractional part, or interest represented by acreage, in all ~~such~~ public reserved lots,  
37 upon which the state taxes and interest are not paid by the 30th day of March of the year  
38 following the assessment ~~shall be~~ are forfeited to the State, and whenever such taxes are  
39 assessed on a biennial basis, such forfeiture ~~shall occur~~ occurs on the 30th day of March  
40 following the 2nd year of the biennium. ~~Any~~ An owner may redeem ~~his~~ that owner's interest  
41 in such public reserved lots by tendering to the State Tax Assessor, within one year after  
42 the date of the forfeiture, ~~his~~ that owner's proportional part of all the sums due on such lots,  
43 and \$1 for a release.



1           1. Clarifies that the retail sale exclusion for the sale or lease or rental of tangible  
2 personal property for further lease or rental does not include the further casual sale or rental  
3 of the tangible personal property;

4           2. Removes unnecessary references to sale and leaseback transactions from the sales  
5 tax exemption for machinery and equipment because, after January 1, 2025, leased  
6 machinery and equipment is eligible for the sales tax exemption; and

7           3. Clarifies the timing of the testing period for the sales tax exemption for leases for  
8 certain instrumentalities of interstate or foreign commerce.

9           Part C:

10          1. Clarifies that the income-based phase-out of the dependent exemption tax credit for  
11 nonresident and part-year resident taxpayers applies before the proration of the credit for  
12 those taxpayers;

13          2. Eliminates the expired high-technology investment income tax credit;

14          3. Eliminates the requirement that a separate return must be filed for the insurance  
15 premiums tax on workers' compensation insurance;

16          4. Updates a calendar year reference in the section of law governing estimated income  
17 tax payments to a fiscal year to address a provision that was missed when Public Law 2023,  
18 chapter 360 updated the other calendar year references in that section;

19          5. Makes rulemaking regarding the easy enrollment health insurance program  
20 discretionary; and

21          6. Eliminates the expired shipbuilding facility credit.

22          Part D removes and replaces gendered language in laws governing property taxes and  
23 certain other provisions and makes other changes to conform with current drafting  
24 standards.