

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
104th LEGISLATURE

SENATE AMENDMENT "A" to S.P. 474, L.D. 1550, Bill, "AN ACT to give Relief to Elderly Persons from the Increasing Property Tax."

Amend said Bill by striking out all of that part designated "§659" and inserting in place thereof the following:

'§659. Recovery by a municipality

1. Tax lien mortgage. Any abatement under section 658 may be recovered by a municipality by filing a tax lien mortgage in accordance with sections 942 and 943; provided that the period of redemption shall be extended for as long as the taxpayer lives in the dwelling and the owner and the dwelling meet the qualifications of section 658; provided that the notice to the taxpayer in accordance with section 942 shall include a statement to the effect that the taxpayer cannot be evicted for nonpayment of the abated amount for as long as the taxpayer and the dwelling meet the qualifications of section 658 and that the demand is merely for the purpose of validating the filing of the tax lien mortgage.

For the purposes of this subsection the lien established by section 552 shall not be defeated by the granting of an abatement under section 658.

2. Claim against decedent's estate. Upon the death of a person who has received an abatement under section 658, the municipality shall have a claim against his estate, allowable in probate court, with interest at the rate of 6% a year from the date of the abatement; provided that the amount of the abatement has not been recovered under subsection 1.'

Proposed by Senator WYMAN of Washington.

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