

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1200

S. P. 373

In Senate, March 21, 1975

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Clifford of Androscoggin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Clarify Certain Provisions of the Tax Lien Law.

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

Sec. 1. 36 MRSA § 943, as last amended by PL 1973, c. 368, is further amended by adding at the end the following new paragraph:

If the municipal treasurer shall purport to discharge a tax lien mortgage after the right of redemption has expired and if the municipal officers shall not within 3 years thereafter record in the appropriate registry of deeds a notice disavowing such discharge, then after said 3-year period the municipality shall be estopped to claim any title derived from such tax lien mortgage. Upon disavowing a discharge of tax lien mortgage, as aforesaid, the municipality shall be obligated to repay the consideration received by it for such avowed discharge.

Sec. 2. 36 MRSA § 5313, last sentence, as enacted by P&SL 1969, c. 154, § F, is repealed and the following enacted in place thereof:

The lien provided herein has the same force, effect and priority as a judgment lien and shall continue for 5 years from the date of recording unless sooner released or otherwise discharged. The lien may, within said 5-year period, or within 5 years from the date of the last extension of the lien in the manner provided in this section, be extended by filing for record in the office of the register of deeds a copy of said notice and from the time of such filing the lien shall be extended for 5 years, unless sooner released or otherwise discharged.

STATEMENT OF FACT

The purpose of this bill is to clarify the record title of real estate upon which a lien has been placed and improperly discharged, to eliminate the need of municipal quitclaim deed for old tax liens, to make the income tax lien consistent with other tax lien laws and to provide a cutoff date.