

MAINE STATE LEGISLATURE

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(Filing No. H-822)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
108TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 244, L.D. 318, Bill, "AN ACT Concerning the Administration of Property Tax Laws Administered by the Bureau of Taxation."

Amend the bill by striking out all of sections 4, 27, 28, 29 and 33.

Further amend the bill in section 19 in that part designated "§841." in subsection 1 by striking out all of the 3rd paragraph.

Further amend the bill in section 19 in that part designated "§841." in subsection 5 in the first paragraph by striking out all of the first sentence.

Further amend the bill by inserting before section 38 the following:

'Sec. 37-A. 36 MRSA §1281, 2nd sentence is amended to read:

On or before the 20th day of February annually, the State Tax Assessor shall send by mail to the last known address of each

owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed, the amount of unpaid taxes, interest to the first day of February, ~~and-publication-costs-of-\$3~~, and alleging that a lien is claimed on such real estate for payment of such taxes, interests and costs, with a demand that payment be made by the first day of March, following.

Sec. 37-B. 36 MRSA §1281, 3rd sentence, as last amended by PL 1969, c. 2, §1, is repealed.

Sec. 37-C. 38 MRSA §1281, 4th sentence, as last amended by PL 1969, c. 2, §1, is further amended to read:

If such taxes and interest to date of payment and costs are not paid by such first day of March, the State Tax Assessor shall record between the first and 15th days of March in the registry of deeds of the county or registry district where such real estate lies a certificate signed by the State Tax Assessor, ~~set-~~ting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331, the description of such real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331, the amount of unpaid taxes, interest to the first day of March, the amount of costs, and a statement that demand for payment ~~and-publication~~ of such taxes has been made, and that such taxes, interest and costs remain unpaid.'

Further amend the bill by renumbering the sections to read consecutively.

Statement of Fact

The purposes of this amendment are:

1. To delete sections that conflict with the current law or bills previously reported out by the Committee on Taxation;
2. To correct a technical error;
3. To remove the requirement of advertising in state and local newspapers for those tax accounts that remain unpaid in February. This provision was designed many years ago as a method of notification to taxpayers before tax liens were filed as the records of the bureau were incomplete as to ownership and mailing addresses; this condition no longer exists. Delinquent taxpayers receive 3 notices by mail, one of which is sent certified mail before liens are filed. Elimination of this provision would remove the embarrassment involved as well as the \$3 advertising fee charged to the taxpayer; and
4. To delete section 4 and to maintain the current language.

reported by the Majority of the Committee on Taxation.

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