

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1854

H. P. 1736

House of Representatives, January 23, 1980

On Motion of Mrs. Post of Owl's Head referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk of the House

Presented by Mrs. Wentworth of Wells.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY

AN ACT Pertaining to the Time for Recording a Tax Lien Mortgage.

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

Sec. 1. 36 MRSA § 942, 2nd ¶, first sentence, as amended by PL 1977, c. 630, § 7, is further amended to read:

The tax collector may, after the expiration of 8 months and within one year after the date of original commitment of a tax, give to the person against whom ~~said the~~ tax is assessed, or leave at his last and usual place of abode, or send by certified mail, return receipt requested, to his last known address, a notice in writing signed by ~~said the~~ tax collector or bearing his facsimile signature, stating the amount of ~~such the~~ tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on ~~said the~~ real estate to secure the payment of the tax, and demanding the payment of ~~said the~~ tax within ~~10~~ 20 days after service or mailing of ~~such the~~ notice with \$1 for ~~said the~~ tax collector for making the demand together with the certified mail, return receipt requested, fee.

Sec. 2. 36 MRSA § 942, 3rd ¶, first sentence, as amended by PL 1977, c. 479, § 18, is further amended to read:

After the expiration of ~~said 10 the~~ 20 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where ~~said the~~ real estate is situated a tax lien certificate signed by ~~said the~~ tax collector or bearing his facsimile signature, setting forth the amount of ~~such the~~

tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on ~~said~~ **the** real estate to secure the payment of ~~said~~ **the** tax, that a demand for payment of ~~said~~ **the** tax has been made in accordance with this section, and that ~~said~~ **the** tax remains unpaid.

STATEMENT OF FACT

The purpose of this bill is to enlarge the period in which a taxpayer has to respond after notice of a tax lien, to more realistically accommodate postal service delivery times.