

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 163

6  
7 H.P. 138

House of Representatives, January 23, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative O'Gara of Westbrook.

Cosponsored by Senator Twitchell of Oxford, Representative Swazey of  
Bucksport and Representative Ridley of Shapleigh.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT to Allow Municipal Officers to Waive  
18 Foreclosure of a Real Estate Tax Lien  
19 as an Alternative to Granting a  
20 Poverty Tax Abatement.  
21

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

24 36 MRSA §841, sub-§2, as repealed and replaced by  
25 PL 1973, c. 73, is amended to read:

26 2. Infirmity or poverty. The municipal officers  
27 or the State Tax Assessor for the unorganized terri-  
28 tory may, on their own knowledge or on written appli-  
29 cation therefor, make such abatements as they believe  
30 reasonable in the real and personal taxes on all per-  
31 sons who, by reason of infirmity or poverty, are in  
32 their judgment unable to contribute to the public  
33 charges or authorize a waiver of foreclosure of a tax  
34 mortgage lien pursuant to section 944, subsection 1,  
35 which shall remain in effect until the death of the  
36 taxpayer or the sale of the property, whichever oc-

1 curs first. Hearings and proceedings held pursuant  
2 to this subsection shall be in executive session and  
3 information submitted in support of an application  
4 under this subsection shall be confidential.

5 STATEMENT OF FACT

6 The purpose of this bill is to allow the elected  
7 officials in a municipality to waive foreclosure of a  
8 tax lien as an alternative to the granting of a pov-  
9 erty tax abatement. The granting of such abatements  
10 has been particularly troublesome for many elected  
11 municipal officials. As a practical matter, they do  
12 not want to force the sale of the property which  
13 could be the result of a tax lien foreclosure but  
14 neither do the municipal officials wish to enhance  
15 the estate for the heirs or devisees of the taxpayer  
16 to the detriment of the other property taxpayers in  
17 the municipality.

18 Waiving foreclosure of the lien protects both the  
19 taxpayer in question and the other taxpayers in the  
20 municipality.

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