

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 670

6
7 S.P. 261

In Senate, February 26, 1985

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

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Danton of York.

Cosponsored by Representative McSweeney of Old Orchard Beach.

11
12 STATE OF MAINE
13

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

17 AN ACT Concerning the Maturation of Tax
18 Liens.
19

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

22 Sec. 1. 36 MRSA §943, 4th, 6th and 8th ¶¶ are
23 amended to read:

24 If the tax lien mortgage, together with interest
25 and costs, shall not be paid within a period of time
26 to be set by the municipality of not less than 12
27 months nor more than 18 months after the date of the
28 filing of the tax lien certificate in the registry of
29 deeds, the said tax lien mortgage shall be deemed to
30 have been foreclosed and the right of redemption to
31 have expired.

32 After the expiration of the ~~18-month~~ period for
33 redemption established by the municipality, the mort-
34 gagee of record of said real estate or his assignee
35 and the owner of record if the said real estate has

1 not been assessed to him or the person claiming under
2 him shall, in the event the notice provided for said
3 mortgagee and said owner has not been given as pro-
4 vided in section 942, have the right to redeem the
5 said real estate within 3 months after receiving ac-
6 tual knowledge of the recording of the tax lien cer-
7 tificate by payment or tender of the amount of the
8 tax lien mortgage, together with interest and costs,
9 and the tax lien mortgage shall then be discharged by
10 the owner thereof in the manner provided.

11 Whenever the person against whom the tax is as-
12 sessed shall have died after the tax has been commit-
13 ted and prior to the expiration of the ~~18-months~~ pe-
14 riod of foreclosure established by the municipality
15 and such person shall have left a will offered for
16 probate, the probate judge of the county wherein said
17 will is offered upon petition of any devisee of the
18 real estate on which said tax is unpaid may grant a
19 period of redemption not to exceed 60 days following
20 the final allowance or disallowance of said will. No-
21 tice of said petition shall be given to the tax col-
22 lector of the town wherein said property is located
23 and a certified copy of the court order shall be
24 filed in the registry of deeds of the county wherein
25 the property is located.

26 Sec. 2. 36 MRSA §944, sub-§4, is amended to
27 read:

28 4. Right of redemption. In such action the court
29 shall provide a period for the exercise of the right
30 of redemption from the tax lien mortgage which shall
31 expire in not less than 90 days from the decree of
32 the court and in no event before the expiration of ~~18~~
33 months the period of redemption as established by the
34 municipality under section 943 from the date of fil-
35 ing of the tax lien certificate in the registry of
36 deeds as provided in section 942.

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STATEMENT OF FACT

2 The purpose of this bill is to permit municipali-
3 ties to establish a period of redemption for tax
4 liens of not less than 12 months nor more than 18
5 months.

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