

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1297

7 H.P. 902

House of Representatives, April 10, 1985

8 Referred to the Committee on Taxation. Sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Ingraham of Houlton.

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 Property Tax Lien
18 Process.
19

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

22 36 MRSA §942, as amended by PL 1983, c. 407, §§2
23 and 3, is further amended by adding a new paragraph
24 at the end to read:

25 If the person against whom the tax is assessed is
26 not the record owner of the real estate at the time
27 the tax lien certificate is filed in the registry of
28 deeds and if the person against whom the tax is as-
29 essed and the record owner have entered into an
30 agreement pursuant to section 558 that the record
31 owner shall pay the tax, the tax lien certificate
32 shall be filed in the name of the record owner.

1 STATEMENT OF FACT

2 This bill provides that when a buyer and seller
3 of property agree that the buyer shall pay the taxes,
4 a tax lien certificate shall be filed in the name of
5 the buyer, rather than the seller who owned the prop-
6 erty on April 1st when the taxes were assessed.

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