

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 (New Draft of H.P. 495, L.D. 698)
2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 1583

7
8 H.P. 1090

House of Representatives, May 24, 1985

9 Reported by Representative Higgins from the Committee on Taxation
10 and printed under Joint Rule 2. Original bill presented by Representative
11 Higgins of Portland. Cosponsored by Representative Mayo of Thomaston,
Representative Zirkilton of Mount Desert and Representative McGowan of
Canaan.

EDWIN H. PERT, Clerk

12
13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-FIVE
17

18 AN ACT to Require Adequate Notice of Tax Lien
19 Foreclosure.
20

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

23 Sec. 1. 36 MRSA §943, as amended by PL 1983, c.
24 407, §4, is further amended by adding after the 5th
25 paragraph the following:

26 Beginning with taxes that are assessed after
27 April 1, 1985, the notice of impending automatic
28 foreclosure shall be substantially in the following
29 form:

30 STATE OF MAINE

31 NOTICE OF IMPENDING AUTOMATIC FORECLOSURE

32 Title 36, M.R.S.A. Section 943

1 IMPORTANT: DO NOT DISREGARD
2 THIS NOTICE. YOU WILL LOSE
3 YOUR PROPERTY UNLESS YOU PAY
4 YOUR 19 PROPERTY TAXES,
5 INTEREST AND COSTS.

6 TO:

7 You are the party named on a tax lien certificate
8 filed on _____, 19 _____, and recorded in Book
9 _____, Page _____ in the County Registry of Deeds.
10 This filing has created a tax lien mortgage on the
11 real estate described therein.

12 On _____, 19 _____, the tax lien mortgage will
13 be foreclosed and your right to recover your property
14 by paying the taxes, interest and costs that are owed
15 will expire.

16 IF THE TAX LIEN FORECLOSES,
17 THE MUNICIPALITY WILL OWN
18 YOUR PROPERTY.

19 If you cannot pay the property taxes that you owe
20 because of poverty or illness, you may apply to the
21 town for help with some or all of your tax debt.

22 _____
23 Municipal Treasurer

24 Sec. 2. 36 MRSA §943-A is enacted to read:

25 Beginning with taxes that are assessed after
26 April 1, 1985, each notice under section 942, 943 and
27 1281 which is sent by a municipality or the State Tax
28 Assessor to a person against whom taxes have been as-
29 essed, shall contain a statement that that person
30 may apply for an abatement of taxes if the person
31 cannot pay the taxes that have been assessed because
32 of poverty or infirmity.

1

STATEMENT OF FACT

2 This new draft provides a form for notice of im-
3 pending automatic foreclosure of a property tax lien.
4 The form contains simplified language which must be
5 used by municipalities. The purpose of the simplified
6 form is to ensure that property owners will be given
7 notice of foreclosure in a format which is easier to
8 understand. The new draft also requires municipali-
9 ties and the State Tax Assessor to inform taxpayers,
10 on all notices sent during the foreclosure process,
11 that they have a right to request an abatement if
12 they are unable to pay their taxes due to poverty or
13 infirmity.

14

3676051585