

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 669

H.P. 489

House of Representatives, March 7, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative WEBSTER of Cape Elizabeth.

Cosponsored by Representative TUPPER of Orrington, Representative SWAZEY of Bucksport and Senator BALDACCI of Penobscot.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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An Act to Provide for State and Municipal Tax Certificates.

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

3 **36 MRSA §§178 and 179** are enacted to read:

5 **§178. Certificates of taxes, assessments and liens**

7 The tax collector for any municipality, or the State Tax  
8 Assessor as to any unorganized area, shall, on written  
9 application by any person and within 10 days thereafter,  
10 excluding Saturdays, Sundays and holidays, furnish to that  
11 applicant a certificate of all taxes and other assessments,  
12 levied or assessed under the provisions of chapter 105,  
13 subchapter II; chapter 107, subchapter V; or Title 30-A, section  
14 5255, which at the time of the certificate constitute a lien on a  
15 parcel or parcels of real estate specified in the application and  
16 are payable on account of that real estate. The certificates  
17 shall be itemized and shall be in substantially the form set  
18 forth in section 179. The certificates shall also show the  
19 amounts then payable on account of all such taxes and  
20 assessments, so far as these amounts are fixed and ascertained  
21 and, if the amounts are not then ascertainable, that fact shall  
22 be expressed in the certificate. The certificates shall indicate  
23 whether the real estate, or any portion of the real estate, is  
24 subject to forest land, farmland or open space classification and  
25 valuation under chapter 105, subchapter II-A or subchapter X and  
26 whether it is subject to the commercial forestry excise tax under  
27 chapter 367 and whether it is registered farmland under Title 7,  
28 chapter 2-A. Any municipal or state officer, agency or board  
29 performing any act towards establishing, or which constitutes,  
30 any such tax, assessment or lien upon any real estate, shall  
31 transmit a notice of that act to the tax collector of the  
32 municipality or the State Tax Assessor. The tax collector or the  
33 State Tax Assessor shall charge \$20 for each certificate issued,  
34 provided that in the event the certificate covers more than 2  
35 separate parcels of real estate, according to the applicable  
36 taxation records, a charge of \$10 for each additional parcel  
37 covered by the certificate shall be charged. The tax collector  
38 or the State Tax Assessor shall pay the money received into the  
39 municipal treasury or the General Fund. A certificate issued on  
40 or after January 1, 1989, under this section may be filed for  
41 record within 90 days after its date in the registry of deeds in  
42 the county in which the real estate subject to the certificate is  
43 located and, if so recorded, shall have the force and effect of a  
44 quitclaim deed from the issuing governmental entity releasing the  
45 parcel or parcels of real estate specified in the certificate  
46 from the lien of all taxes and assessments, or portions thereof,  
47 which do not appear by the certificate to constitute liens  
48 thereon, except taxes and assessments or portions thereof, with  
49 respect to which there has been recorded in the registry of deeds  
50 a lien or evidence of tax sale under any applicable provision of  
51 law; provided that certificates issued under this section shall  
not affect the obligation of any person liable for the payment of

1 any tax or assessment by reason of being the assessed owner of  
2 the parcel or parcels of real estate at the time any such lien  
3 became effective. The register of deeds shall receive and record  
4 the certificates upon the payment of the fee specified in Title  
5 33, section 751, subsection 10. The certificates shall be  
6 recordable, without acknowledgement, in the same manner as other  
7 miscellaneous records under Title 33, section 654.

9 **§179. Form of certificate**

11 Name of Municipality  
12 (Unorganized Area)

13  
14  
15 State of Maine  
16 Certificate of Taxes  
17 under Title 36  
18 Section 179

19 OFFICE OF TAX COLLECTOR  
20 (STATE TAX ASSESSOR)

21 Applicant: \_\_\_\_\_ No. \_\_\_\_\_  
22 \_\_\_\_\_, 19 \_\_\_\_\_

23 \_\_\_\_\_  
24 \_\_\_\_\_  
25 \_\_\_\_\_  
26 \_\_\_\_\_  
27 \_\_\_\_\_  
28 \_\_\_\_\_

29  
30 It is hereby certified from available information that  
31 hereinafter listed are all taxes and assessments which on the  
32 above date constitute liens on the parcels of real estate  
33 specified in your application dated \_\_\_\_\_, 19 \_\_\_\_\_.

34 The amounts now payable on account of such real estate so  
35 far as they are fixed and ascertained are itemized below. Any  
36 amount not ascertainable is so stated.

37  
38 Description of Real Estate

39  
40 Description should be sufficiently accurate to identify the  
41 premises. Use registry book and page reference if available, or  
42 the tax map and lot number.

43  
44 \_\_\_\_\_  
45 \_\_\_\_\_  
46 \_\_\_\_\_  
47 \_\_\_\_\_  
48 \_\_\_\_\_  
49 \_\_\_\_\_

50 Name of Person(s) Assessed  
51 \_\_\_\_\_

1 Location of Property \_\_\_\_\_

3 Assessed Value: Land \$ \_\_\_\_\_ Buildings \$ \_\_\_\_\_

5 \_\_\_\_\_ 19 \_\_\_\_\_ 19 \_\_\_\_\_ 19 \_\_\_\_\_

7 Tax \_\_\_\_\_

9 Interest \_\_\_\_\_

11 Charges and Fees \_\_\_\_\_

13 Assessment \_\_\_\_\_

15 Sewer \_\_\_\_\_

17 Sewer Charges \_\_\_\_\_

19 Sidewalk \_\_\_\_\_

21 Street Betterment \_\_\_\_\_

23 Other Liens \_\_\_\_\_

25 Committed Interest \_\_\_\_\_

27 TOTAL \_\_\_\_\_

29 \_\_\_\_\_ YES \_\_\_\_\_ NO

31 Forest Land Classification \_\_\_\_\_

33 Farmland Classification \_\_\_\_\_

35 Open Space Classification \_\_\_\_\_

37 Commercial Forestry Excise Tax \_\_\_\_\_

39 Registered Farmland \_\_\_\_\_

41 I have no knowledge of any other lien outstanding.

43 Unpaid water rates and charges, if any, to \_\_\_\_\_  
45 19 , \$ \_\_\_\_\_

47 \_\_\_\_\_ , Tax Collector for  
49 (State Tax Assessor) for

51 \_\_\_\_\_

1

## STATEMENT OF FACT

3

5 Real estate brokers, bankers, lawyers, buyers, sellers and  
7 others involved in real estate transactions need timely and  
9 accurate information on the status of taxes and assessments on  
11 the parcels of real estate involved in order to prorate these  
13 items at closing, to ascertain whether any prior taxes or  
15 assessments are unpaid and to determine whether the parcel is  
17 subject to any special tax classification. Municipal officials  
may inadvertently give out erroneous information over the  
telephone and it is sometimes difficult to reach the appropriate  
officials in smaller municipalities without regular office hours  
for the transaction of public business. This bill establishes a  
procedure whereby persons involved in real estate transactions  
may obtain accurate, timely, written information which is binding  
upon the governmental agency issuing it upon payment of a fee.