# MAINE STATE LEGISLATURE

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## 114th MAINE LEGISLATURE

### SECOND REGULAR SESSION - 1990

Legislative Document

No. 2223

H.P. 1599

House of Representatives, January 25, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative MARSANO of Belfast.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND NINETY

An Act to Clarify the Tax Lien Discharge Law.



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

36 MRSA  $\S943$ , last  $\P$ , as enacted by PL 1975, c. 474,  $\S1$ , is amended to read:

A <u>Any</u> discharge of a municipal tax lien mortgage given after the right of redemption has expired, which discharge has been recorded in the Registry of Deeds <u>for</u> more than one year, shall terminates all title <u>right</u> of the municipality derived from such tax lien mortgage <u>or any tax lien mortgage recorded before the termination provided by this section, unless the municipality has conveyed any interest based upon the title acquired by any municipal tax lien mortgage.</u>

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#### STATEMENT OF FACT

This bill clarifies the tax lien discharge law by providing that unless a municipality has conveyed any interest from a matured tax lien, a discharge of any lien serves to discharge any prior undischarged tax lien.