

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)



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 216

H.P. 168

House of Representatives, January 24, 1995

**An Act to Enhance the Title to Real Estate Acquired by Municipalities
for Nonpayment of Taxes.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative WINGLASS of Auburn.
Cosponsored by Representatives: BOUFFARD of Lewiston, SAMSON of Jay.

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

4 **Sec. 1. 36 MRSA §946-A**, as enacted by PL 1993, c. 82, §1, is
repealed and the following enacted in its place:

6 **§946-A. Tax-acquired property and the restriction of title action**

8 **1. Tax liens recorded after October 13, 1993.** A person may
not commence an action against the validity of a governmental
10 taking of real estate for nonpayment of property taxes upon the
expiration of a 15-year period immediately following the
12 expiration of the period of redemption. This subsection applies
to a tax lien recorded after October 13, 1993.

14 **2. Tax liens recorded on or before October 13, 1993.** For a
16 tax lien recorded on or before October 13, 1993, a person must
commence an action against its validity no later than 15 years
18 after the expiration of the period of redemption or no later than
July 1, 1997, whichever occurs later.

20 **3. Disability or lack of knowledge.** Disability or lack of
22 knowledge of any kind does not suspend or extend the time limits
provided in this section.

24
26
28 **STATEMENT OF FACT**

This bill clarifies the applicability of the 1993 law
30 regarding the validity of title to real estate acquired by tax
lien to tax liens recorded after October 13, 1993 and those
32 recorded on or before that date.