

# 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)



# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

---

Legislative Document

No. 1971

---

S.P. 696

In Senate, March 23, 1999

---

**An Act Regarding Property Tax Liens.**

---

Reference to the Committee on Judiciary suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator CATHCART of Penobscot.  
Cosponsored by Senators: DAGGETT of Kennebec, RUHLIN of Penobscot, Representatives:  
STEVENS of Orono, WILLIAMS of Orono.

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

4 **Sec. 1. 33 MRSA §459** is enacted to read:

6 **§459. Notice of change in ownership**

8 Within 10 days of the transfer of ownership of any real  
10 property, the former owner shall notify in writing the State Tax  
12 Assessor and the local assessor. The written notice must contain  
a description of the property conveyed, the date of the  
conveyance and the name of the person to whom the property was  
conveyed.

14 **Sec. 2. 36 MRSA §552** is amended by adding at the end a new  
16 paragraph to read:

18 If at the time of placing the lien an assessor or person  
20 placing the lien possesses written notice of a change in  
ownership of the real estate pursuant to Title 33, section 459,  
the lien must be placed in the name of the new owner.

22 **SUMMARY**

24 This bill requires the former owner of real property to  
26 notify the State Tax Assessor and the local tax assessor of the  
28 transfer of the property within 10 days of the transfer.

30 This bill also requires a lien on real estate to be placed  
in the name of the new owner if the assessor has written notice  
of the change in ownership.