# MAINE STATE LEGISLATURE

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## 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

**Legislative Document** 

No. 572

H.P. 435

House of Representatives, February 11, 2003

An Act To Restrict a School District from the Wholesale Attachment of Personal Property if a Town Defaults on Its School Commitment

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BUNKER of Kossuth Township. Cosponsored by Senator GAGNON of Kennebec.

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

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Sec. 1. 20-A MRSA §1310, sub-§6, as enacted by PL 1981, c. 693, §§5 and 8, is amended to read:

Enforcement. If a municipal treasurer fails to pay the installment due, or any part, on the dates required, treasurer-of-the-district-may-issue-a-warrant-for-the-amount-of the-unpaid-tax-to-the-county-sheriff-requiring-the-sheriff-te levy-by-distress-and-sale-on-the-real-and-personal-property-of any-of-the-inhabitants there may be a lien as provided in Title 36, section 552 on the real estate of the municipality where that default takes place. The -- sheriff -- or -- sheriff -- c-- deputies -- shall execute-the-warrant. The lien takes precedence over all other claims on that real estate and continues in force until the taxes are paid or the lien is otherwise terminated by law. collecting taxes within member municipalities, the board of directors shall-have has the same power as county officials for the collection of county taxes under Title 36, chapter 105, subchapter 9.

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#### **SUMMARY**

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This bill repeals the provision of current law that allows a school administrative district to issue a warrant to take and sell the real and personal property of any inhabitant of a municipality that has failed to pay its school tax levy to the district. In its place, the bill establishes a priority lien on the real estate of the municipality that has failed to pay its tax to the district.