

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

SECOND REGULAR SESSION-2024

Legislative Document

No. 2048

H.P. 1310

House of Representatives, December 13, 2023

**An Act to Amend the Content of Notices Provided with Respect to
Tax Liens on Certain Property**

Submitted by the Department of Professional and Financial Regulation pursuant to Joint Rule 203.

Received by the Clerk of the House on December 11, 2023. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative PERRY of Bangor.

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

2 **Sec. 1. 36 MRSA §942, 3rd ¶**, as enacted by PL 2017, c. 478, §2, is amended to
3 read:

4 For property that constitutes a homestead for which a property tax exemption is claimed
5 under subchapter 4-B, the tax collector shall include with the written notice authorized
6 under this section written notice to the person named on the tax lien mortgage that that
7 person may be eligible to file an application for tax abatement under section 841, subsection
8 2, indicating that the municipality, upon request, will assist the person in requesting an
9 abatement and provide information regarding the procedures for making such a request.
10 ~~The notice must also indicate that the person may seek assistance from the Department of~~
11 ~~Professional and Financial Regulation, Bureau of Consumer Credit Protection regarding~~
12 ~~options for finding an advisor who can help the person work with the municipality to avoid~~
13 ~~tax lien foreclosure and provide information regarding ways to contact the bureau. The~~
14 ~~Department of Professional and Financial Regulation, Bureau of Consumer Credit~~
15 ~~Protection, by July 15th annually, shall provide to a statewide organization representing~~
16 ~~municipalities information regarding assistance in avoiding tax lien foreclosure to assist~~
17 ~~municipalities in providing the information required in the notice.~~

18 **Sec. 2. 36 MRSA §1281**, as amended by PL 2019, c. 401, Pt. A, §12, is further
19 amended to read:

20 **§1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry**

21 Annually, after January 15th but no later than January 31st, the State Tax Assessor
22 shall send by mail to the last known address of each owner of real estate subject to
23 assessment under section 1602, including supplementary taxes assessed under section
24 1331, upon which taxes remain unpaid a notice in writing, containing a description of the
25 real estate assessed and the amount of unpaid taxes and interest, and alleging that a lien is
26 claimed on that real estate for payment of those taxes, interests and costs, with a demand
27 that payment be made by the next February 21st. For property that constitutes a homestead
28 for which a property tax exemption is claimed under chapter 105, subchapter 4-B, the State
29 Tax Assessor shall include in the written notice written notice to the owner named on the
30 tax lien mortgage that that owner may be eligible to file an application for tax abatement
31 under section 841, subsection 2, indicating that the State Tax Assessor, upon request, will
32 assist the owner in requesting an abatement and provide information regarding the
33 procedures for making such a request. ~~The notice must also indicate that the owner may~~
34 ~~seek assistance from the Department of Professional and Financial Regulation, Bureau of~~
35 ~~Consumer Credit Protection regarding options for finding an advisor who can help the~~
36 ~~owner work with the State Tax Assessor to avoid tax lien foreclosure and provide~~
37 ~~information regarding ways to contact the bureau. The Department of Professional and~~
38 ~~Financial Regulation, Bureau of Consumer Credit Protection, by July 15th annually, shall~~
39 ~~provide to a statewide organization representing municipalities and to the State Tax~~
40 ~~Assessor information regarding assistance in avoiding tax lien foreclosure to assist~~
41 ~~municipalities and the State Tax Assessor in providing the information required in the~~
42 ~~notice.~~ If the owners of any such real estate are unknown, instead of sending the notices
43 by mail, the assessor shall cause the information required in this section on that real estate
44 to be advertised in the state paper and in a newspaper, if any, of general circulation in the
45 county in which the real estate lies. Such a statement or advertisement is sufficient legal

1 notice of delinquent taxes. If those taxes and interest to date of payment and costs are not
2 paid by February 21st, the State Tax Assessor shall record by March 15th, in the registry
3 of deeds of the county or registry district where the real estate lies, a certificate signed by
4 the assessor; setting forth the name or names of the owners according to the last state
5 valuation; or the valuation established in accordance with section 1331; the description of
6 the real estate assessed as contained in the last state valuation; or the valuation established
7 in accordance with section 1331; the amount of unpaid taxes and interest; the amount of
8 costs; and a statement that demand for payment of those taxes has been made, and that
9 those taxes, interest and costs remain unpaid. The costs charged by the register of deeds
10 for the filing may not exceed the fees established by Title 33, section 751.

11

SUMMARY

12 This bill removes a provision in the laws governing tax liens that requires a
13 municipality, or the State Tax Assessor in the case of an unorganized territory, to place
14 language in a notice of lien on a property on which a homestead exemption is claimed that
15 the taxpayer may contact the Department of Professional and Financial Regulation, Bureau
16 of Consumer Credit Protection regarding options for finding an advisor to assist the
17 taxpayer in working with the taxing entity to avoid tax lien foreclosure.