

# MAINE STATE LEGISLATURE

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E I G H T Y - E I G H T H L E G I S L A T U R E

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Legislative Document

No. 781

H. P. 1641

House of Representatives, February 24, 1937.

Received pursuant to Joint Order. Referred to Committee on Judiciary.  
Sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Phair of Caswell.

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S T A T E O F M A I N E

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I N T H E Y E A R O F O U R L O R D N I N E T E E N H U N D R E D  
T H I R T Y - S E V E N

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**AN ACT to Provide for Method of Enforcement of Personal Property Tax  
Liens.**

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

**Sec. 1. Penalty for false statement.** Whoever wilfully and negligently fails to comply with the provisions of section 70 of chapter 13 of the revised statutes, as amended, shall forfeit to every town or city in which he has taxable property and there is such failure the sum of \$100 to be recovered by an action of debt in the name of the tax collector for the year in which the assessment is made. Whoever wilfully and knowingly makes a false statement in such lists shall be punished by a fine of not more than \$500 or by imprisonment for not more than 11 months or both such fine and imprisonment. Notice of this statute shall be given to the taxpayers in the same manner as notice of the assessment provided for in section 70 of chapter 13 of the revised statutes, as amended.

**Sec. 2. Lien on tangible personal property.** There shall be a lien on tangible personal property to secure the payment of all taxes legally assessed on said tangible personal property as defined in this section from the day of assessment, which shall take precedence of all other claims on

said tangible personal property, and shall continue in force as provided in the following sections. For the purposes of this chapter tangible personal property shall include all chattels, not exempt from taxation by law, and shall include buildings which are not real estate, but shall not include stock in trade of retail or wholesale dealers.

**Sec. 3. Manner of enforcement.** Liens on tangible personal property created by sections of this chapter, in addition to other methods previously established by law, may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the tangible personal property sufficiently accurate to identify it. Any officer to whom a tax has been committed for collection, may, after the expiration of 4 months and within 6 months after the date of commitment to him of said tax, in the case of a person resident in the town where the tax is assessed give to the person against whom said tax is assessed, or leave at his last and usual place of abode a notice in writing by said officer stating the total amount of the tangible personal property tax assessed and remaining unpaid against said person, the number and description of each article of tangible personal property, and the amount of the tax assessed on each article alleging that a lien is claimed on said articles to secure the payment of the taxes assessed against them demanding the payment of said tax within 10 days after service of such notice. After the expiration of said 10 days and within 10 days thereafter in the case of a resident, and in all other cases within 6 months from the date of the commitment of said tax to said officer, said officer shall record in the office of the clerk of the town or city where the tangible personal property is taxable a certificate signed by said officer setting forth the amount of such tax, a description of all the tangible personal property on which said tax is assessed and an allegation that a lien is claimed on said tangible personal property to secure the payment of said taxes, that a demand for payment of said tax has been made in accordance with the provisions of this act and that said tax remains unpaid. In all cases except in the case of a resident, said certificate so filed need not contain the allegation that payment of said tax has been demanded. At the time of the recording of the certificate in the office of the town clerk as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate and also at the time of recording as aforesaid, the officer shall mail by registered mail to each record holder of a mortgage on said personal property, addressed to him at his last and usual place of abode, a true copy of said certificate. The fee to be charged to the tax-

payer for said notice and filing shall not exceed \$1 and the fee to be charged by the town clerk for such filing shall not exceed 50 cents.

All the personal property of one taxpayer taxable in a town or city may be included in one notice and certificate, and insufficient description of one or more articles of tangible personal property therein described shall not invalidate the lien as to those articles properly described.

**Sec. 4. Filing of certificate to create mortgage.** The filing of the certificate, provided for in section 2, in the office of the town clerk as aforesaid shall be deemed to create and shall create a mortgage on said tangible personal property to the town in which the said property is located having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to said towns all the rights usually incident to a mortgage, except that the mortgagee shall not have the right of possession of said tangible personal property until the right of redemption herein provided for shall have expired.

**Sec. 5. Foreclosure provisions.** If said mortgage, together with interest and costs, shall not be paid within 4 months after the date of the filing of said certificate in the office of the town clerk as herein provided, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

**Sec. 6. Notice.** The filing of said certificate in said office of the town clerk shall be sufficient notice of the existence of the mortgage herein provided for.

**Sec. 7. Discharge.** In the event that the said taxes, interests and costs shall be paid within the period of redemption herein provided for, the town treasurer shall discharge said mortgage in the same manner as is now provided for the discharge of chattel mortgages.