

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)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 1982 to June 24, 1983
Chapters 1-452

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH
IN ACCORDANCE WITH MAINE REVISED STATUTES
ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co., Inc.
Augusta, Maine
1983

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

(5) The parent, spouse or child of a sole proprietor who is employed by that sole proprietor or the parent, spouse or child of a partner who is employed by the partnership of that partner may state, in writing, that he waives all the benefits and privileges provided by the workers' compensation laws if the commission finds that the waiver is not a prerequisite condition to employment; or

(6) Employees of an agricultural employer when harvesting 150 cords of wood or less each year from farm wood lots, provided that the employer is covered under an employer's liability insurance policy as required in subsection 1-A.

Effective September 23, 1983.

CHAPTER 403

H.P. 1235 - L.D. 1644

AN ACT to Authorize Tax Liens on Personal Property.

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

Sec. 1. 36 MRS.A §612 is enacted to read:

§612. Tax lien on personal property

1. Lien. There shall be a lien to secure the payment of all taxes legally assessed on personal property as defined in section 601, provided in the inventory and valuation upon which the assessment is made there shall be a description of the personal property taxed which meets the requirements of Title 11, section 9-402. Except as otherwise provided in this section, the lien, when perfected, shall take precedence over all other claims on the personal property and shall continue in force until the taxes are paid or until the lien is otherwise terminated by law.

2. Definitions. As used in this section, unless the context otherwise indicates, the terms used in this section have the same meanings as in Title 11.

3. Filing required to perfect lien. The lien

established by subsection 1 shall attach on the date of assessment and shall become perfected at the time when notice of the lien, signed by the tax collector, is filed, pursuant to the filing provisions of Title 11, section 9-403, except that the signature of the taxpayer against whose property the lien is claimed, shall not be required on the notice of lien. If the lien is not perfected within 2 years from the date of assessment, it shall expire.

4. Notice of lien. Each notice of lien, which may be in the form of a financing statement, shall contain information which will identify:

A. The owner of the property upon which the lien is claimed, if the owner is not the taxpayer;

B. The residence or business address of the owner;

C. The taxpayer and his residence or business address;

D. The property claimed to be subject to the lien;

E. The amount of tax, accrued interest and costs claimed due the municipality by the lien;

F. The tax year or years for which the lien is claimed; and

G. The municipality claiming the lien.

A copy of the notice of lien shall be given by certified mail, return receipt requested, at the last known address, to the taxpayer, to the owner, if the owner is not the taxpayer and to any secured party who has a recorded security interest. Failure to give notice to any secured party who has a perfected security interest shall prevent the lien from taking precedence over that security interest, but shall not otherwise affect the validity of the lien.

5. Effective period of lien; limitation period. The lien shall be effective for a period of 5 years from the date of filing, unless discharged as provided in this section or unless a continuation statement should be filed prior to the lapse. A continuation statement signed by the tax collector may be filed on behalf of the municipality within 6 months prior to the expiration of the 5-year period provided in this section in the same manner and to the same effect as provided in Title 11, section 9-403, subsection (3).

6. Rights and remedies of municipality and tax-

payer. A municipality which has filed a notice of tax lien and the taxpayer against whom the lien has been filed shall have the rights and remedies of a secured party and debtor, respectively, as provided for in Title 11, sections 9-501 to 9-507, except that the municipality shall not have the right to propose to retain any property in satisfaction of the obligation, as provided in Title 11, section 9-505.

7. Personal property liens; discharge. If any lien created under this section is discharged, then a certificate of discharge shall promptly be filed by the tax collector of the municipality which originally filed the notice of lien, or by his successor, in the same manner as termination statements are filed under Title 11, section 9-404. The municipal officer who has filed the notice of lien shall file a notice of discharge of the lien in the manner provided in this section, if:

A. The taxes for which the lien has been filed are fully paid, together with all interest and costs due thereon;

B. A cash bond or surety company bond is furnished to the municipality conditioned upon the payment of the amount liened, together with interest and cost due, within the effective period of the lien as provided in this section; or

C. A final judgment shall be rendered in favor of the taxpayer or others claiming an interest in the liened personal property which determines either that the tax is not owed or that the lien is not valid. If the judgment determines that the tax is partially owed, then the officer who filed the notice of lien or his successor shall, within 10 days of the rendition of the final judgment, file an amended tax lien for the actual amount of tax found to be due, which amended lien shall be effective as to the revised amount of the lien as of the date of the filing of the original notice of tax lien, and the officer, or his successor at the time of the filing of the amended tax lien, shall also file a discharge of the original tax lien.

8. Consumer goods. In the case of consumer goods, a buyer in the ordinary course of business takes free of the lien created by this section, even though the lien is perfected and even though the buyer knows of its existence.

9. Liens subordinate to security interests. The lien authorized by this section shall be subordinated

to security interests which were perfected before the effective date of this section.

10. Collection procedure. The collection procedure authorized by this section shall be optional and shall not affect in any way alternate collection procedures authorized by law.

11. Limitation of this section. The lien authorized by this section shall apply to taxes assessed on and after April 1, 1984, and shall be limited to individual items of personal property which are assessed more than \$200 in personal property taxes in any one year.

Sec. 2. 36 MRSA §1232, as amended by PL 1979, c. 666, §28, is further amended by adding at the end a new paragraph to read:

In addition to the procedure authorized in the preceding paragraph, the State Tax Assessor may follow the procedure provided in section 612 and, with regard to that procedure, shall be subject to the same rights and obligations as a municipality or municipal officers.

Effective September 23, 1983.

CHAPTER 404

H.P. 1236 - L.D. 1645

AN ACT to Amend the Charters of Various
Sewer Districts Organized Under the Private
and Special Laws, including Limerick and
Jackman.

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

Sec. 1. P&SL 1955, c. 195, §6, as amended by PL 1975, c. 461, §18, is further amended by adding at the end a new sentence to read:

All bonds, notes or other evidences of indebtedness issued by the district, and their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation within the State.

Sec. 2. P&SL 1955, c. 195, §8 is amended to read: