

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

PUBLISHED BY THE REVISOR OF STATUTES  
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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Twin City Printery  
Lewiston, Maine  
1987

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

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the standards.

Sec. 4. 25 MRSA §2702-A, sub-§2, as enacted by PL 1981, c. 334, §6, is amended to read:

2. Application. All construction, remodeling and enlarging begun after January 1, ~~1982~~ 1988, of buildings subject to this chapter shall comply with the ~~1981~~ standards of construction.

Effective September 29, 1987.

## CHAPTER 358

S.P. 583 — L.D. 1729

### AN ACT Concerning Tax Liens on Time-share Units Owned by One Person.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, time-share units are assessed and taxed separately; and

Whereas, persons who own more than one time-share unit in the same project receive separate notices and demands for payment for each time-share unit; and

Whereas, if a person who owns more than one time-share unit in the same project does not pay the taxes due, the tax collector may file a separate tax lien for the delinquent taxes against each time-share unit; and

Whereas, in discharging the tax liens, the owner of more than one time-share unit may be required to pay much more in costs for recording and discharging the liens than the actual taxes due; and

Whereas, such disproportionate costs are unfair, burdensome and unnecessary; and

Whereas, the current system also places great administrative burdens on municipal tax collectors in areas where such time-share projects exist; and

Whereas, such unfairness will again occur if municipalities cannot adjust the tax lien process as soon as possible; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 33 MRSA §593, sub-§2, as enacted by PL

1983, c. 407, §1, is amended to read:

2. Time-share estates as separate estates. Each time-share estate constitutes for all purposes a separate estate in real property. Each time-share estate shall be separately assessed and taxed. The filing and discharge of tax liens on more than one time-share estate owned by the same person are governed by Title 36, section 942-A.

Sec. 2. 33 MRSA §593, sub-§5, as enacted by PL 1983, c. 407, §1, is amended to read:

5. Escrow Account. If the managing entity collects money for taxes, it shall maintain an escrow account with a financial institution licensed by the State, and deposit any moneys collected or received for taxes in the escrow account within 10 days after collection or receipt. The escrow account shall be established in the names of both the managing entity and the municipality in which the time-share estates are located. No withdrawal may be made from the escrow account without the written agreement of the municipality.

Prior to the delinquency date established by the municipality in which the time-share estates are located, the managing entity shall pay to the municipal tax collector all money deposited in the escrow account for the purpose of tax payment. If the amount paid from the escrow account is not sufficient to discharge all taxes and tax-related costs, due and owing, the managing entity may either pay the difference and place a lien on those time-share estates whose owners have not contributed to the escrow account as provided in section 594, or the managing entity may provide a list identifying those owners and their interests to the municipal tax collector who may then proceed to collect the taxes on those interests as allowed by law.

If the tax collector and treasurer use the lien procedure, described in Title 36, sections 942, ~~942-A~~ and 943, to collect delinquent taxes on time-share estates, whenever a notice called for by Title 36, section 942, ~~942-A~~ or 943 is sent to a time-share estate owner, the tax collector and treasurer shall give to the managing entity or leave at the managing entity's last and usual place of abode or send to the managing entity by certified mail, return receipt requested, either a copy of the notice sent to the time-share estate owner or a notice which lists all time-share estate owners to whom notices have been delivered. For sending the notice or notices to the managing entity, the tax collector or treasurer shall be entitled to receive \$5 plus all certified mail, return receipt requested fees, plus the cost of any photocopying.

Sec. 3. 36 MRSA §942, first ¶ is amended to read:

Liens Except as provided in section 942-A, liens on real estate created by section 552, in addition to other methods established by law, may be enforced in the following manner.

Sec. 4. 36 MRSA §942-A is enacted to read:

§942-A. Aggregate tax lien certificate for time-share units; procedure

Liens created by section 552 on time-share units owned by the same person and in the same time-share project, in addition to other methods established by law, may be enforced in the following manner if requested by the taxpayer prior to notification of filing of a tax lien certificate.

1. Aggregate notice. If a taxpayer owns more than one time-share unit in the same project, the tax collector may send the notice required by section 942 to be sent before filing the tax lien certificate as one aggregate notice covering all time-share units owned by that taxpayer. The tax collector must specifically describe all units on which the taxes are due and which will be covered by the tax lien certificate by listing each unit in the notice or by appending to the notice a list or computer printout describing the units. The notice must state if a list or printout is appended.

2. Aggregate tax lien certificate. If a taxpayer owns more than one time-share unit in the same project, the tax collector shall specifically describe all units covered by the aggregate tax lien certificate by listing each unit on the certificate or by appending to the certificate a list or computer printout describing the units. The certificate must state if a list or printout is appended.

3. Total or partial discharge. The taxpayer may discharge all the liens included in the aggregate tax lien certificate by payment of all the taxes due on all the tax liens, plus the fees required by subsection 4. The taxpayer may discharge less than all the liens included in the aggregate tax lien certificate by payment of all the taxes due on one or more of the time-share units, plus the fees required by subsection 5 for each partial discharge.

4. Total discharge. The taxpayer shall pay the following fees for the total discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector, for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee;

B. Five dollars for the register of deeds for recording one aggregate tax lien certificate;

C. Five dollars for the register of deeds for recording one aggregate discharge of the tax lien mortgage;

D. Ten dollars; and

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is

actually sent and all the certified mail, return receipt requested, fees.

5. Partial discharge. The taxpayer shall pay the following fees for the partial discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee;

B. Five dollars for the register of deeds for recording one aggregate tax lien certificate;

C. Five dollars for the register of deeds for recording the discharge of the tax lien mortgage on the first 4 time-share units and \$0.25 for each additional time-share unit;

D. Ten dollars; and

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all the certified mail, return receipt requested, fees.

6. Application. This section applies to all taxes assessed on time-share units on or after April 1, 1986.

7. Effect on foreclosure procedure. A partial discharge does not affect the foreclosure date for any liens not discharged.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective June 19, 1987.

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## CHAPTER 359

S.P. 584 — L.D. 1735

### AN ACT to Amend the Maine Lemon Laws.

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

**Sec. 1.** 10 MRSA §1161, sub-§1, as enacted by PL 1983, c. 145, is amended to read:

1. Consumer. "Consumer" means the purchaser, other than for purposes of resale, or the lessee, of a motor vehicle, any person to whom the motor vehicle is transferred during the duration of an express warranty applicable to the motor vehicle and any other person entitled by the terms of the warranty to enforce the obligations of the warranty, except that the term "consumer" shall not include any governmental entity, or any busi-