

§942. Tax lien certificate; procedure

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. [PL 1987, c. 358, §3 (AMD).]

The tax collector may, after the expiration of 8 months and within one year after the date of original commitment of a tax or, in the case of deferred taxes pursuant to chapter 908-A, after the due and payable date established pursuant to section 6271, subsection 5, give to the person against whom the tax is assessed, or leave at the person's last and usual place of abode, or send by certified mail, return receipt requested, to the person's last known address, a notice in writing signed by the tax collector or bearing the tax collector's facsimile signature, stating the amount of the tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on the real estate to secure the payment of the tax, and demanding the payment of the tax within 30 days after service or mailing of the notice with \$3 for the tax collector for making the demand together with the certified mail, return receipt requested, fee. In the case of taxes supplementally assessed, the tax collector may give that notice after the expiration of 8 months and within one year after the date of commitment of the supplementally assessed taxes. If an owner or occupant of real estate to whom the real estate is taxed dies before that demand is made on that owner or occupant, the demand may be made upon the personal representative of that owner's or occupant's estate or upon any of that owner's or occupant's heirs or devisees. [PL 2009, c. 489, §2 (AMD).]

For property that constitutes a homestead for which a property tax exemption is claimed under subchapter 4-B, the tax collector shall include with the written notice authorized under this section written notice to the person named on the tax lien mortgage that that person may be eligible to file an application for tax abatement under section 841, subsection 2, indicating that the municipality, upon request, will assist the person in requesting an abatement and provide information regarding the procedures for making such a request. The notice must also indicate that the person may seek assistance from an advisor who can help the person work with the municipality to avoid tax lien foreclosure and provide information regarding ways to contact sources of assistance including legal services providers described in Title 4, section 18-A, subsection 1, paragraph B. The Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection, by July 15th annually, shall post on a publicly accessible website information on accessing sources of assistance, and that information may be used by municipalities in providing the information required in the notice. Before posting this information, the bureau shall consider input, if any, received from legal services providers, counselors and state and federal agencies involved in foreclosure prevention matters. [PL 2023, c. 579, §1 (AMD).]

After the expiration of the 30 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where the real estate is situated a tax lien certificate signed by the tax collector or bearing the tax collector's facsimile signature, setting forth the amount of the tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on the real estate to secure the payment of the tax, that a demand for payment of the tax has been made in accordance with this section, and that the tax remains unpaid. When the undivided real estate of a deceased person has been assessed to the deceased's heirs or devisees without designating any of them by name it will be sufficient to record in said registry a tax lien certificate in the name of the heirs or the devisees of said decedent without designating them by name. [PL 2019, c. 501, §22 (AMD).]

At the time of the recording of the tax lien certificate in the registry of deeds, in all cases the tax collector shall file with the municipal treasurer a true copy of the tax lien certificate and shall hand deliver or send by certified mail, return receipt requested, to each record holder of a mortgage on that real estate, to the holder's last known address, a true copy of the tax lien certificate. If the real estate

has not been assessed to its record owner, the tax collector shall send by certified mail, return receipt requested, a true copy of the tax lien certificate to the record owner. [PL 1993, c. 422, §6 (AMD).]

The costs to be paid by the taxpayer are the sum of the fees for recording and discharge of the lien as established by Title 33, section 751, plus \$13, plus the fee established by section 943 for sending a notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all certified mail, return receipt requested, fees. In the case of a lien in effect pursuant to chapter 908-A, the costs to be paid include interest in the amount established under section 6271, subsection 3. Upon redemption, the municipality shall prepare and record a discharge of the tax lien mortgage. [PL 2009, c. 489, §3 (AMD).]

The municipality shall pay the tax collector \$3 for the notice, \$1 for filing the tax lien certificate and the amount paid for certified mail, return receipt requested, fees. The fees for recording the tax lien certificate and for discharging the tax lien mortgage must be paid by the municipality to the register of deeds. [PL 1995, c. 57, §6 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §26 (AMD). PL 1975, c. 770, §§203,204 (AMD). PL 1977, c. 422, §2 (AMD). PL 1977, c. 479, §§17-18 (AMD). PL 1977, c. 630, §§7,8 (AMD). PL 1979, c. 114 (AMD). PL 1979, c. 613, §§1,2 (AMD). PL 1983, c. 407, §§2,3 (AMD). PL 1987, c. 358, §3 (AMD). PL 1991, c. 846, §9 (AMD). PL 1993, c. 422, §6 (AMD). PL 1995, c. 57, §6 (AMD). PL 2009, c. 489, §§2, 3 (AMD). PL 2017, c. 478, §2 (AMD). PL 2019, c. 501, §22 (AMD). PL 2023, c. 579, §1 (AMD).

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