

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

H.P. 188 - L.D. 288

An Act to Make Technical Changes to Maine's Tax Laws

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

PART A

Sec. A-1. 36 MRSA §327, sub-§3, as amended by PL 2017, c. 170, Pt. B, §2, is further amended to read:

3. Employment of assessor. ~~Any~~ A municipal assessing unit may employ a part-time, ~~non-certified~~ noncertified assessor or contract with a firm or organization that provides assessing services; when ~~any~~ a municipal assessing unit or primary assessing area employs a full-time, professional assessor, this assessor must be certified by the bureau as a ~~professionally trained assessor~~ having the basic knowledge required to perform the assessing function. The bureau shall publish, for the information of the municipalities, a list of assessing firms or organizations. The bureau shall provide to a municipality, on request by the municipality, a list of certified assessors.

Sec. A-2. 36 MRSA §684, sub-§1, as amended by PL 2007, c. 438, §21, is further amended to read:

1. Generally. The bureau shall ~~furnish~~ provide to the assessor of each municipality a ~~sufficient number of printed~~ access to forms to be filed by applicants for an exemption under this subchapter and shall determine the content of the forms. A municipality shall provide to its inhabitants reasonable notice of the availability of application forms. An individual claiming an exemption under this subchapter for the first time shall file the application form with the assessor or the assessor's representative. The application must be filed on or before April 1st of the year on which the taxes are based.

Sec. A-3. 36 MRSA §6250, sub-§3, as amended by PL 2021, c. 483, Pt. AA, §3, is further amended to read:

3. Homestead. "Homestead" means the owner-occupied principal dwelling owned by the taxpayer and up to 10 contiguous acres upon which it is located. If the homestead is located in a multi-unit building, the homestead is the portion of the building actually used as the principal dwelling and its percentage of the value of the common elements and of the value of the tax lot upon which it is built. The percentage is the value of the unit

consisting of the ~~homestead~~ principal dwelling compared to the total value of the building exclusive of the common elements, if any. "Homestead" includes the taxpayer-occupied principal dwelling and up to 10 contiguous acres upon which it is located that is held in a revocable living trust for the benefit of the taxpayer.

Sec. A-4. 36 MRSA §6254, sub-§1, as amended by PL 2021, c. 483, Pt. AA, §11, is further amended to read:

1. Lien. The lien provided in section 552 must continue for purposes of protecting the State's deferred tax interest in ~~tax-deferred~~ tax-deferred property. When it is determined that one of the events set out in section 6259 has occurred and that a property is no longer eligible for property tax deferral under this chapter, the State Tax Assessor shall send notice by certified mail to the taxpayer, or the taxpayer's heirs or devisees, listing the total amount of deferred property taxes, including accrued interest and costs of all the years and demanding payment on or before ~~April 30th of the year following the tax year in which the circumstances causing withdrawal from the provisions of this chapter occur~~ the due date established by section 6260.

When the circumstances listed in section 6259, subsection 4 occur, the amount of deferred taxes is due and payable 5 days before the date of removal of the property from the State.

If the deferred tax liability of a property has not been satisfied by the ~~April 30th demand~~ due date established by section 6260, the State Tax Assessor shall, within 30 days, record in the registry of deeds in the county where the real estate is located a tax lien certificate signed by the State Tax Assessor or bearing the assessor's facsimile signature, setting forth the total amount of deferred tax liability, a description of the real estate on which the tax was deferred and an allegation that a tax lien is claimed on the real estate to secure 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.

At the time of the recording of the tax lien certificate in the registry of deeds, the State Tax Assessor shall send by certified mail, return receipt requested, to each record holder of a mortgage on the real estate, to the holder's last known address, a true copy of the tax lien certificate. The cost to be paid by the taxpayer, or the taxpayer's heirs or devisees, is the sum of the fees for recording and discharging of the lien as established by Title 33, section 751, plus \$13. Upon redemption, the State Tax Assessor shall prepare and record a discharge of the tax lien mortgage. The lien described in section 552 is the basis of this tax lien mortgage procedure.

The filing of the tax lien certificate, provided for in this section, in the registry of deeds creates a mortgage on the real estate to the State and has priority over all other mortgages, liens, attachments and encumbrances of any nature and gives to the State all rights usually instant to a mortgage, except that the mortgagee does not have any right of possession of the real estate until the right of redemption expires.

Payments accepted during the redemption period may not interrupt or extend the redemption period or in any way affect the foreclosure procedures.

PART B

Sec. B-1. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2023, c. 643, Pt. H, §§5 to 11 and c. 673, §§5 to 11 and affected by c. 643, Pt. H, §29 and c. 673, §28, is further amended by amending subparagraph (18) to read:

(18) The sale or lease or rental to a lessor that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C of tangible personal property for lease or rental, except resale as a casual sale.

Sec. B-2. 36 MRSA §1760, sub-§41-A, as enacted by PL 2017, c. 375, Pt. I, §2, is amended to read:

41-A. Certain instrumentalities of interstate or foreign commerce. The sale of a vehicle, railroad rolling stock, aircraft or watercraft that is placed in use by the purchaser as an instrumentality of interstate or foreign commerce within 30 days after that sale, or, in the case of a lease, the commencement of the lease, and that is used by the purchaser for not less than 80% of the days in use during the next 2 years as an instrumentality of interstate or foreign commerce. The ~~State Tax Assessor~~ assessor may for good cause extend for not more than 60 days the time for placing the instrumentality in use in interstate or foreign commerce.

For purposes of this subsection:

A. Property is placed in use as an instrumentality of interstate or foreign commerce by its carrying of or providing the motive power for the carrying of a bona fide payload in interstate or foreign commerce or by being dispatched to a specific location at which it will be loaded with, or will be used as motive power for the carrying of, a bona fide payload in interstate or foreign commerce.

(1) Property dispatched for the carrying of or providing the motive power for the carrying of a bona fide payload in interstate or foreign commerce is considered in use from the date of dispatch through the date the property arrives back at its principal place of business or is dispatched for the carrying of or providing the motive power for the carrying of a new bona fide payload, whichever occurs first. Any day or portion of a day in which an instrumentality is used in interstate or foreign commerce is computed as a full day of use in interstate or foreign commerce. Property dispatched for the carrying of or providing the motive power for the carrying of a bona fide payload in intrastate commerce is considered in use from the date of dispatch through the date the property arrives back at its principal place of business or is dispatched for the carrying of or providing the motive power for the carrying of a new bona fide payload, whichever occurs first. For purposes of this subparagraph, use of a trailer, semitrailer or tow dolly, as defined in Title 29-A, section 101, pursuant to a written interchange agreement as described in 49 Code of Federal Regulations, Section 376.31, or successor regulation, between the purchaser and an authorized motor carrier is considered use by the purchaser.

(2) Personal property is not in use as an instrumentality of interstate or foreign commerce when carrying a bona fide payload that both originates and terminates within the State, unless the personal property is a bus with a capacity of at least 47 passengers that is engaged in transporting within the State a bona fide payload of travelers on an interstate or foreign cruise that originates outside the State and terminates outside the State and the transportation is provided pursuant to a contract between the interstate or foreign cruise provider and the person providing the transportation.

(3) Any day in which an instrumentality is not used in intrastate commerce or interstate or foreign commerce, including while being repaired or maintained, is not counted in the 80% computation; and

B. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Bona fide payload" means a cargo of persons or property transported by a contract carrier or common carrier for compensation that exceeds the direct cost of carrying that cargo or pursuant to a legal obligation to provide service as a public utility or a cargo of property transported in the reasonable conduct of the purchaser's own nontransportation business in interstate or foreign commerce.

(2) "Dispatch" means to send to a destination for the purpose of interstate or foreign commerce or for the purpose of intrastate commerce.

The exemption provided by this subsection is not limited to instrumentalities otherwise required to be exempt under the United States Constitution.

PART C

Sec. C-1. 36 MRSA §2523, sub-§2, as enacted by PL 1983, c. 479, §3, is amended to read:

2. Returns. Insurance companies and associations shall file a separate return, as prescribed by the assessor, under section 2521-A for the tax levied by this section.

Sec. C-2. 36 MRSA §5122, sub-§1, ¶J, as amended by PL 2003, c. 390, §29, is repealed.

Sec. C-3. 36 MRSA §5200-A, sub-§1, ¶K, as amended by PL 2003, c. 390, §40, is repealed.

Sec. C-4. 36 MRSA §5219-M, as amended by PL 2015, c. 267, Pt. DD, §§27 and 28, is repealed.

Sec. C-5. 36 MRSA §5219-RR, sub-§1, ¶I, as enacted by PL 2017, c. 361, §2, is amended to read:

I. "Qualified investment" means expenditures incurred on or after January 1, 2018 that total at least \$100,000,000 and are related to the construction, improvement, modernization or expansion of a Maine shipbuilding facility, including, without limitation, all expenditures for investigation; planning; design; engineering; permitting; acquisition; financing; construction; demolition; alteration; relocation; remodeling; repair; reconstruction; design, purchase or installation of machinery and equipment; clearing; filling; grading; reclamation of land; activities undertaken to upgrade a waterway serving the facility; training and development of employees; capitalized interest; professional services, including, but not limited to, architectural, engineering, legal, accounting or financial services; administration; environmental and utility costs, including, without limitation, sewage treatment plants, water, air and solid waste equipment and treatment plants, environmental protection devices, electrical facilities, storm or sanitary sewer lines, water lines or amenities, any other utility services, preparation of environmental impact studies, informing the public about the facility and environmental impact and environmental remediation, mitigation, clean-

up and protection costs; related offices, support facilities and structures; and any of the foregoing expenditures made or costs incurred prior to or after the effective date of this section or certification of an applicant. "Qualified investment" includes only expenditures that are capitalized for federal income tax purposes. Except for employees who are engaged in the design, engineering and construction of the facility, "qualified investment" does not include the salaries or other compensation paid to the employees of the qualified applicant or of any affiliate of the qualified applicant. "Qualified investment" does not include any expenditure included as a qualified investment by an applicant under former chapter 919 or any amount expended to qualify for Pine Tree Development Zone program benefits under Title 30-A, chapter 206, subchapter 4.

Sec. C-6. 36 MRSA §5219-SS, sub-§1, as amended by PL 2023, c. 412, Pt. ZZZ, §6, is further amended to read:

1. Resident taxpayer; tax years beginning before 2026. For tax years beginning on or after January 1, 2018 and before January 1, 2026, a resident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4.

Sec. C-7. 36 MRSA §5219-SS, sub-§1-A, as enacted by PL 2023, c. 412, Pt. ZZZ, §6, is amended to read:

1-A. Resident taxpayer; tax years beginning 2026 or after. For tax years beginning on or after January 1, 2026, a resident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4.

Sec. C-8. 36 MRSA §5219-SS, sub-§2, as amended by PL 2023, c. 412, Pt. ZZZ, §6, is further amended to read:

2. Nonresident taxpayer; tax years beginning before 2026. For tax years beginning on or after January 1, 2018 and before January 1, 2026, a nonresident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income as modified by section 5122.

Sec. C-9. 36 MRSA §5219-SS, sub-§2-A, as enacted by PL 2023, c. 412, Pt. ZZZ, §6, is amended to read:

2-A. Nonresident taxpayer; tax years beginning 2026 or after. For tax years beginning on or after January 1, 2026, a nonresident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by the ratio of the individual's Maine

adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income as modified by section 5122.

Sec. C-10. 36 MRSA §5219-SS, sub-§3, as amended by PL 2023, c. 412, Pt. ZZZ, §6, is further amended to read:

3. Part-year resident taxpayer; tax years beginning before 2026. For tax years beginning on or after January 1, 2018 and before January 1, 2026, an individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by a fraction, the numerator of which is the individual's Maine adjusted gross income, as defined in, section 5102, subsection 1-C, paragraph A, for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income as modified by section 5122.

Sec. C-11. 36 MRSA §5219-SS, sub-§3-A, as enacted by PL 2023, c. 412, Pt. ZZZ, §6, is amended to read:

3-A. Part-year resident taxpayer; tax years beginning 2026 or after. For tax years beginning on or after January 1, 2026, an individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by a fraction, the numerator of which is the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income as modified by section 5122.

Sec. C-12. 36 MRSA §5228, sub-§9, as amended by PL 2001, c. 583, §19, is further amended to read:

9. Underpayment of 4th installment. If, on or before ~~January 31st~~ the last day of the first month of the following taxable year, an individual, trust or estate files a return and pays in full the tax liability for the taxable year of the return, ~~no~~ a penalty may not be imposed with respect to any underpayment of the 4th required installment for that year.

Sec. C-13. 36 MRSA §6652, sub-§1, as amended by PL 2009, c. 496, §27, is further amended to read:

1. Generally. A person against whom taxes have been assessed pursuant to Part 2, except for chapters 111 and 112, with respect to eligible property and who has paid those taxes is entitled to reimbursement of a portion of those taxes from the State as provided in this chapter. The reimbursement under this chapter is the percentage of the taxes assessed

and paid with respect to eligible property specified in subsection 4. For purposes of this chapter, a tax applied as a credit against a tax assessed pursuant to chapter 111 or 112 is a tax assessed pursuant to chapter 111 or 112. ~~A taxpayer that included eligible property in its investment credit base under section 5219-M and claimed the credit provided in section 5219-M on its income tax return may not be reimbursed under this chapter for taxes assessed on that same eligible property in a year in which that credit is taken.~~ A successor in interest of a person against whom taxes have been assessed with respect to eligible property is entitled to reimbursement pursuant to this section, whether the tax was paid by the person assessed or by the successor, as long as a transfer of the property in question to the successor has occurred and the successor is the owner of the property as of August 1st of the year in which a claim for reimbursement may be filed pursuant to section 6654. For purposes of this subsection, "successor in interest" includes the initial successor and any subsequent successor. When an eligible successor in interest exists, the successor is the only person to whom reimbursement under this chapter may be made with respect to the transferred property. For an item of eligible property that is first subject to assessment under Part 2 on or after April 1, 2008, and for any item of eligible property for which reimbursement is paid under subsection 4, paragraph B, the reimbursement otherwise payable under this section may not exceed the actual property taxes paid less any tax increment financing refund received with respect to that property.

Sec. C-14. 36 MRSA c. 919, as amended, is repealed.

PART D

Sec. D-1. 36 MRSA §271, sub-§4, as enacted by PL 1985, c. 764, §8 and amended by PL 1997, c. 526, §14, is further amended to read:

4. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Revenue Services and other persons as it ~~deems~~ considers advisable. ~~No~~ An assessor or appraiser may not sit with the board concerning any property ~~which he~~ that the assessor or appraiser has previously appraised or assessed.

Sec. D-2. 36 MRSA §303, as amended by PL 1979, c. 666, §8, is further amended to read:

§303. Organized territory

The organized territory of the State ~~shall~~ must be divided into primary assessing areas and municipal assessing units on or before July 1, 1979. The ~~foregoing~~ division ~~shall~~ must be made by the State Tax Assessor ~~utilizing~~ using the following criteria as appropriate.

1. Primary assessing areas. Primary assessing areas, including both primary assessing units and multi-municipal primary assessing districts, ~~shall~~ must be established by:

A. Giving consideration to existing municipal and ~~School Administrative District~~ school administrative district lines without regard to existing county lines;

B. ~~Utilizing such~~ Using factors such as geography, distance, number of parcels, urban characteristics, sales activity and other factors the State Tax Assessor ~~believes~~ considers important;

C. If the State Tax Assessor wishes, the appointment of an advisory committee to assist ~~him~~ the State Tax Assessor in making the division and in establishing assessing standards; and

D. Determining the boundaries of such areas ~~and~~, after appropriate hearing by interested parties, as conditions and personnel warrant.

Primary assessing areas, both single units and districts, ~~shall~~ must be reviewed at least every 10 years by the State Tax Assessor. When conditions justify alteration of the boundaries of the primary assessing areas, the State Tax Assessor may ~~so~~ order those alterations after appropriate hearing. ~~Any~~ A municipality may withdraw from designation as a primary assessing area upon proper notice.

2. Municipal assessing units. ~~Any~~ A municipality may decide ~~not~~ to not be designated as a primary assessing area and ~~shall~~ be designated a municipal assessing unit. If the municipal assessing unit hires a professional full-time assessor, ~~he shall be that assessor~~ is subject to the certification requirements of sections 311 and 312.

Sec. D-3. 36 MRSA §311, first ¶, as repealed and replaced by PL 1975, c. 545, §8, is amended to read:

The State Tax Assessor shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that ~~he or she~~ the applicant is qualified to perform the assessing function. In addition, the State Tax Assessor shall establish classes of ~~said~~ the certificate of eligibility that recognize the differing assessing skills needed for municipalities that vary in population and types of property.

Sec. D-4. 36 MRSA §312, as repealed and replaced by PL 1977, c. 696, §265, is amended to read:

§312. Violation

After July 1, 1980, ~~no~~ a person ~~shall be~~ is not eligible to perform the duties of a chief assessor of a primary assessing area or the duties of a professional assessor of any municipality or primary assessing area unless ~~he or she shall have been~~ that person is certified in the manner provided in this subchapter. Violation of this section ~~shall be~~ is a civil violation for which a ~~forfeiture~~ fine of not less than \$100 nor more than \$250 ~~shall~~ must be adjudged.

Sec. D-5. 36 MRSA §313, first ¶, as amended by PL 1975, c. 545, §10, is further amended to read:

A chief assessor certified as provided ~~shall serve in this subchapter~~ serves a probationary period of 2 years. ~~Thereafter he or she shall have~~ After the probationary period, the assessor has tenure and may only be removed as provided in this subchapter.

Sec. D-6. 36 MRSA §341 is amended to read:

§341. Certification of treasurer and controller

Before commencing to collect the taxes ~~which~~ that the State Tax Assessor is authorized by law to collect, ~~he~~ the State Tax Assessor shall certify to the Treasurer of State and the State Controller the total amount of each type of tax. Copies of all supplemental assessments and abatements of taxes ~~shall~~ must be sent to the Treasurer of State.

Sec. D-7. 36 MRSA §472, first ¶, as amended by PL 1975, c. 545, §14, is further amended to read:

The governing body of a primary assessing district ~~shall~~ must be an executive committee composed of an equal number of municipal officers from each municipality and 2 nonvoting members. The nonvoting members ~~shall be~~ are the chief assessor of a primary assessing area and the State Tax Assessor. It is not necessary that the State Tax Assessor attend all meetings of a primary assessing area ~~and~~; the State Tax Assessor may appoint a substitute to represent ~~him~~ the State Tax Assessor.

Sec. D-8. 36 MRSA §474, sub-§1, as enacted by PL 1973, c. 620, §10, is amended to read:

1. Secretary. Serve as secretary of the executive committee and keep all committee minutes, except as to any meeting involving ~~his~~ the chief assessor's removal;

Sec. D-9. 36 MRSA §501, sub-§10 is amended to read:

10. Tax collector. "Tax collector" ~~shall mean any~~ means a person chosen, appointed or designated by a municipality or ~~the municipal officers thereof~~ to collect any tax due a municipality; or ~~his~~ that person's successor in office.

Sec. D-10. 36 MRSA §504 is amended to read:

§504. Illegal assessment; recovery of tax

If money not raised for a legal object is assessed with other moneys legally raised, the assessment is not void; nor ~~shall~~ does any error, mistake or omission by the assessors, tax collector or treasurer render it void; but any person paying such a tax may bring ~~his~~ that person's action against the municipality in the Superior Court for the same county, and ~~shall~~ recover the sum not raised for a legal object, with 25% interest and costs, and any damages ~~which he~~ that the person has sustained by reason of mistakes, errors or omissions of such officers.

Sec. D-11. 36 MRSA §559, as amended by PL 1979, c. 540, §§42-A and 42-B, is further amended to read:

§559. Deceased persons

Until notice is given to the assessors of the division of the estate and the name of the several heirs or devisees, the undivided real estate of a deceased person may be taxed to ~~his~~ the deceased person's heirs or devisees; or may be taxed to ~~his~~ the deceased person's personal representative.

1. Heirs or devisees. A tax to the heirs or devisees may be made without designating any of them by name and each heir or devisee ~~shall be~~ is liable for the whole of such tax. Any heir or devisee so taxed may recover of the other heirs or devisees their portions ~~thereof of the tax~~ when paid by ~~him~~ the heir or devisee so taxed. In an action to recover the tax paid, the undivided shares of such heirs or devisees in the real estate, upon which such tax has been paid, may be attached on mesne process or taken on execution issued on a judgment recovered in such an action ~~therefor~~.

2. Personal representative. A tax to the personal representative ~~shall~~ must be collected of ~~him~~ the personal representative the same as a tax assessed against ~~him~~ the personal representative in ~~his~~ the personal representative's private capacity. Such tax ~~shall~~

must be a charge against the estate and ~~shall~~ must be allowed by the judge of probate; but when the personal representative notifies the assessors that ~~he~~ the personal representative has no funds of the estate to pay such tax and gives them the names of the heirs or devisees, and the proportions of their interests in the real estate to the best of ~~his~~ the personal representative's knowledge, the real estate ~~shall~~ may no longer be taxed to ~~him~~ the personal representative.

Sec. D-12. 36 MRSA §564 is amended to read:

§564. —assessment Assessment

An assessment of forest land for purposes of taxation ~~shall~~ must be held to be in excess of just value by any court of competent jurisdiction; upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, ~~or to strip the land; or otherwise to operate contrary to the public policy declared in section 563.~~ In proof of ~~his~~ the owner's contention, the owner ~~shall~~ must show that by reason of the burden of the tax ~~he~~ the owner is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved.

For the purposes of this section, forest land ~~shall~~ must be held to include any single tract of land exceeding 25 acres in area under one ownership ~~which~~ that is devoted to the growing of trees for the purpose of cutting for commercial use.

Sec. D-13. 36 MRSA §602 is amended to read:

§602. —where Where taxed

All personal property within or without the State, except in cases enumerated in section 603, ~~shall~~ must be taxed to the owner in the place where ~~he~~ the owner resides.

Sec. D-14. 36 MRSA §603, as corrected by RR 2021, c. 2, Pt. A, §126, is amended to read:

§603. Exceptions

The excepted cases referred to in section 602 are the following:

1. Personal property employed in trade. All personal property employed in trade, in the erection of buildings or vessels; or in the mechanic arts ~~shall~~ must be taxed in the place where so employed, ~~except as otherwise provided for in this subsection; provided as long as the owner, his servant or the owner's employee, subcontractor or agent occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein in that place for the purpose of such employment.~~

A. For the purposes of this subsection, "personal property employed in trade" ~~shall include~~ includes both liquefied petroleum gas installations, and industrial and medical gas installations, together with tanks or other containers used in connection ~~therewith with those installations.~~

1-A. Cargo trailers. A cargo trailer must be taxed in the place of its primary location on April 1st, even though the cargo trailer may not be present in that place on April 1st.

For purposes of this subsection, "primary location" means the place where the cargo trailer is usually based and where it regularly returns for repairs, supplies and activities related to its use.

2-A. Enumeration. The following personal property must be taxed in the place where it is situated:

- A. Portable mills;
- B. All store fixtures, office furniture, furnishings, fixtures and equipment;
- C. Professional libraries, apparatus, implements and supplies;
- D. Coin-operated vending or amusement devices;
- E. All camper trailers, as defined in section 1481; and
- F. Television and radio transmitting equipment.

3. Nonresidents. Personal property ~~which~~ that is within the State and owned by persons residing out of the State ~~shall~~ must be taxed either to the owner, ~~or~~ to the person ~~having the same in possession,~~ possessing the personal property or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place ~~therein~~ where such personal property is located.

A. A lien is created on ~~said~~ such property for the payment of the tax, which may be enforced by the tax collector to whom the tax is committed, by a sale of the property as provided.

B. A lien is created on ~~said~~ such property ~~in~~ on behalf of the person in possession, which ~~he~~ that person may enforce, for the repayment of all sums by ~~him~~ that person lawfully paid in discharge of the tax. If ~~such~~ that person pays more than ~~his~~ that person's proportionate part of such tax, or if ~~his~~ that person's own goods or property are applied to the payment and discharge of the whole tax, ~~he~~ that person may recover of the owner ~~such~~ that owner's proper share thereof of the tax.

6. Belonging to minors or wards under guardianship. Personal property belonging to minors under guardianship ~~shall~~ must be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship ~~shall~~ must be taxed to the guardian in the place where the ward resides.

7. Partners in business. Personal property of partners in business, when subject to taxation under subsections 1 and 2-A, may be taxed to the partners jointly under their partnership name; and in such cases they are jointly and severally liable for the tax.

8. Owned by persons unknown. Personal property owned by persons unknown ~~shall~~ must be taxed to the person having ~~the same in~~ possession of the personal property. A lien is created on ~~said~~ that personal property ~~in~~ on behalf of the person in possession, which ~~he~~ the possessor may enforce for the repayment of all sums by ~~him~~ the possessor lawfully paid in discharge of the tax.

9. Certain corporations. The personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and ~~of~~ corporations organized for the purpose of buying, selling and leasing real estate ~~shall,~~ must be taxed to the corporation or to the persons having possession of such property in the place where situated, except as provided in subsections 1 and 10.

10. Tax situs. The tax situs of tangible personal property ~~shall be~~ is at the mine site if that property is:

A. Owned, leased or otherwise subject to possessory control of a mining company; and

B. On route to or from, being transported to or from or destined to or from a mine site.

Except as otherwise provided in this subsection, the tax situs of tangible personal property leased to a mining company ~~shall be~~ is in the place where the property is situated.

For the purposes of this subsection, the definitions of section 2855 ~~shall~~ apply.

Sec. D-15. 36 MRSA §607 is amended to read:

§607. Insolvent person's personal property

If a person assessed for a personal property tax has made an assignment for the benefit of creditors, or has gone into receivership before the payment ~~thereof~~ of that personal property tax, the assignee or receiver ~~shall must~~, from any money ~~which that~~ that has come to ~~his~~ the assignee's or receiver's hands in such capacity, over and above the reasonable expense of administration, pay the personal property tax so assessed to the extent of such money. In default of such payment the assignee or receiver ~~shall be~~ is personally liable for the tax to the extent of the money ~~which that~~ that passed through ~~his~~ the assignee's or receiver's hands.

Sec. D-16. 36 MRSA §653, sub-§1, ¶D, as amended by PL 2007, c. 240, Pt. PPPP, §2, is further amended to read:

D. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of the unmarried ~~widow or widower~~ surviving spouse or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the ~~widow or widower~~ surviving spouse or minor child of a veteran.

The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of the parent of a deceased veteran who is 62 years of age or older and is an unmarried ~~widow or widower~~ surviving spouse who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

The exemptions provided in this paragraph apply to the property of an unmarried ~~widow or widower~~ surviving spouse or minor child or parent of a deceased veteran, including property held in a revocable living trust for the benefit of that unmarried ~~widow or widower~~ surviving spouse or minor child or parent of a deceased veteran.

Sec. D-17. 36 MRSA §653, sub-§1, ¶D-1, as amended by PL 2023, c. 441, Pt. B, §2 and affected by §7, is further amended to read:

D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or during the period from February 1, 1955 to February 27, 1961, or who were awarded an expeditionary medal for service in the Armed Forces of the United States, and who are veterans as described in 38 United States Code, Section 2101, and who received a grant from the

United States Government for any such housing, or of the unremarried ~~widows or widowers~~ surviving spouses of those veterans. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran.

Sec. D-18. 36 MRSA §653, sub-§1, ¶D-2, as amended by PL 2003, c. 702, §3, is further amended to read:

D-2. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the unremarried ~~widow or widower~~ surviving spouse or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the ~~widow or widower~~ surviving spouse or minor child of a veteran, and who is the unremarried ~~widow or widower~~ surviving spouse or minor child of a veteran who served during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person.

Sec. D-19. 36 MRSA §653, sub-§1, ¶D-3, as amended by PL 2003, c. 702, §4, is further amended to read:

D-3. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the parent of a deceased veteran who is 62 years of age or older and is an unremarried ~~widow or widower~~ surviving spouse who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of the parent's child during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person.

Sec. D-20. 36 MRSA §655, sub-§1, ¶E, as repealed and replaced by PL 1973, c. 592, §13, is amended to read:

E. The household furniture, including television sets and musical instruments of each person in any one household; and ~~his~~ each person's wearing apparel, farming utensils and mechanical tools necessary for ~~his~~ that person's business;

Sec. D-21. 36 MRSA §704, as repealed and replaced by PL 1977, c. 696, §267, is amended to read:

§704. Delinquent assessors; violation

Any assessor who refuses to assess a state, county or municipal tax as required by law, or ~~shall~~ who knowingly ~~omit~~ omits or ~~fail~~ fails to perform any duty imposed upon ~~him~~ the

assessor by law, commits a civil violation for which a forfeiture fine not to exceed \$100 may be adjudged.

Sec. D-22. 36 MRSA §707, sub-§2, as amended by PL 2005, c. 218, §9, is further amended to read:

2. Property of veterans. The value of the real property of veterans; ~~and their widows; widowers surviving spouses~~ and minor children not taxed;

Sec. D-23. 36 MRSA §709, as amended by PL 1975, c. 651, §7, is further amended to read:

§709. Assessment and commitment

The assessors shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax payable during the municipal year for which municipal taxes are being raised, make perfect lists ~~thereof of those estates~~ and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or ~~his~~ the sheriff's deputy, with a warrant under their hands, in the form prescribed by section 753.

Sec. D-24. 36 MRSA §709-A, first ¶, as amended by PL 1973, c. 788, §184, is further amended to read:

The municipal officers after receipt of the valuation lists from the primary assessing areas shall assess upon the estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists ~~thereof of those estates~~ and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or ~~his~~ the sheriff's deputy, with a warrant under their hands in the form prescribed by section 753.

Sec. D-25. 36 MRSA §752 is amended to read:

§752. —~~payment~~ Payment

On or before the first day of September in each year, the Treasurer of State shall issue ~~his~~ a warrant to the treasurer of each municipality requiring ~~him~~ the municipal treasurer to transmit and pay to the Treasurer of State, on or before the time fixed by law, that municipality's proportion of the state tax for the current year. Warrants for county taxes ~~shall~~ must be issued by the county treasurers in the same manner with proper changes.

Sec. D-26. 36 MRSA §755, as amended by PL 1973, c. 620, §25 and repealed and replaced by c. 695, §18, is further amended to read:

§755. Bond

The municipal officers shall require each tax collector to give a corporate surety bond for the faithful discharge of ~~his~~ the tax collector's duty; to the inhabitants of the municipality; in the sum; and with such sureties as the municipal officers approve. The tax collector may furnish a bond signed by individuals if such individuals submit to the municipal officers a detailed sworn statement as to their personal financial ability, which ~~shall~~ must be found acceptable by the municipal officers.

Such bond ~~shall~~, after its approval and acceptance, must be recorded by the clerk in the municipal records, and such record ~~shall be~~ is prima facie evidence of the contents of such bond, but a failure to so record ~~shall be no~~ is not a defense in any action upon such bond.

Sec. D-27. 36 MRSA §756 is amended to read:

§756. Compensation

When ~~municipalities choose~~ a municipality chooses a tax collector's collector, ~~they the~~ municipality and the tax collector may agree what sum ~~shall be~~ is allowed for performance of ~~their the~~ tax collector's duties. If the basis of compensation ~~agreed upon~~ is a percentage of tax collections, such percentage ~~shall~~ must be computed only upon the cash collections of taxes committed to ~~him~~ the tax collector. Tax liens filed but not discharged prior to the time that the tax collector is to perfect ~~his the~~ tax collector's collections and the amounts paid by the municipality to the tax collector upon the sale of tax deeds ~~shall~~ may not be included in computing such percentage. ~~Nothing in this~~ This section ~~shall~~ may not be construed as relieving the tax collector from the duty of perfecting liens for the benefit of the municipality by one of the methods prescribed by law in all cases ~~where in which~~ taxes on real estate remain unpaid.

Sec. D-28. 36 MRSA §757 is amended to read:

§757. Receipts for taxes

When a tax is paid to a tax collector, ~~he~~ the tax collector shall prepare a receipt for each payment; and upon reasonable request ~~therefor,~~ shall furnish a copy of ~~such~~ the receipt to the taxpayer.

Sec. D-29. 36 MRSA §759 is amended to read:

§759. Accounting; penalties

~~Every~~ Each tax collector shall, on the last day of each month, pay to the municipal treasurer all moneys collected by ~~him~~ the tax collector, and once in 2 months at least shall exhibit to the municipal officers a just and true account of all moneys received on taxes committed to ~~him,~~ and excise taxes collected by ~~him,~~ the tax collector and produce the treasurer's receipt for money ~~by him~~ paid by the tax collector. For each neglect, ~~he~~ the tax collector forfeits to the municipality \$100 to be recovered by the municipal officers ~~thereof~~ of that municipality in a civil action.

Sec. D-30. 36 MRSA §760, as amended by PL 1973, c. 620, §27 and c. 695, §19, is further amended to read:

§760. Perfection of collections

Municipal assessors, or municipal officers in the case of primary assessing areas, shall specify in the tax collector's warrant the date on or before which the tax collector ~~shall~~ must perfect ~~his~~ collections. Such date ~~shall~~ may not be less than one year from the date of the commitment of taxes. In the event that ~~no~~ a time is not specified in the tax collector's warrant, tax collectors shall perfect their collections within 2 years after the date of the commitment of taxes.

Sec. D-31. 36 MRSA §761 is amended to read:

§761. —~~failure~~ Failure; action

An action against a tax collector for failure to perfect ~~his~~ tax collections ~~shall~~ must be commenced within 6 years after the date of ~~such~~ the tax collector's warrant.

Sec. D-32. 36 MRSA §763, as amended by PL 1973, c. 620, §28 and c. 695, §20, is further amended to read:

§763. Settlement procedure; removal from municipality; resignation

When a tax collector asks the municipal officers to resign the position of tax collector, or when a tax collector has removed, or in the judgment of the municipal officers is about to remove, from the municipality before the time set for perfecting his collections, said those officers may settle with him the tax collector for the money that he the tax collector has received on his the tax collector's tax lists, demand and receive of him the tax collector such lists, and discharge him therefrom the tax collector from the tax collector's duties. Said The officers may appoint another tax collector, and the assessors or, in the case of primary assessing areas, the municipal officers shall make a new warrant and deliver it to him the new tax collector with said those lists, to collect the sums due thereon, and he shall have the new tax collector has the same power in their collection as the original tax collector.

If such a tax collector refuses to deliver the tax lists and to pay all moneys in his hands collected by him, that tax collector when duly demanded, he shall be the tax collector is subject to section 894, and is liable to pay what remains due on the tax lists, said that sum to be recovered by the municipal officers in a civil action.

Sec. D-33. 36 MRSA §764 is amended to read:

§764. --incapacity Incapacity

When a tax collector ~~becomes mentally ill~~, has a guardian or by mental illness or bodily infirmities is incapable of performing the duties of his the office before completing the collection, the municipal officers may demand and receive the tax lists from any person in possession ~~thereof~~ of those lists, settle for the money ~~received thereon~~ collected and discharge ~~said that~~ tax collector from further liability. The tax lists may be committed to a new tax collector.

Sec. D-34. 36 MRSA §765 is amended to read:

§765. --death Death

If a tax collector dies without perfecting the collection of taxes committed to ~~him, his that tax collector~~, the tax collector's executor or administrator, within 2 months after his acceptance of the trust, shall settle with the municipal officers for what was received by the deceased ~~in his lifetime~~ person while alive. For the amount so received, such executor or administrator is chargeable as the deceased person would be if living. If ~~he the executor or administrator~~ fails to so settle when ~~he the executor or administrator~~ has sufficient assets ~~in his hands, he shall be the executor or administrator is~~ chargeable with the whole sum committed to the deceased person for collection.

Sec. D-35. 36 MRSA §802 is amended to read:

§802. Proceedings by sheriff

The sheriff or ~~his~~ the sheriff's deputy, on receiving the assessment and warrant for collection provided for in section 801, shall forthwith post in some public place in the municipality assessed, an attested copy of such assessment and warrant, and ~~shall~~ may not make ~~no~~ distress for any of such taxes until after 30 days ~~therefrom~~ of that posting. Any

person paying his tax to such sheriff or sheriff's deputy within ~~that time~~ the 30 days shall pay 5% over and above ~~his~~ the tax for sheriff's fees, but those who do not pay within that time ~~shall~~ must be distrained or arrested by ~~such officer, as by tax collectors~~ the sheriff or the sheriff's deputy. The same fees ~~shall~~ must be paid for travel and service of the sheriff, as in other cases of distress.

Sec. D-36. 36 MRSA §803, first ¶ is amended to read:

On each execution or warrant of distress issued in accordance with sections 891 and 895, and delivered to a sheriff or ~~his~~ the sheriff's deputy, ~~he~~ the sheriff shall make return of ~~his~~ the sheriff's doings to ~~such~~ the treasurer who issued the execution or warrant, with such money, if any, that ~~he~~ the sheriff has received by virtue ~~thereof~~ of the execution or warrant. If ~~he~~ the sheriff neglects to comply with any direction of such warrant or execution, ~~he~~ the sheriff shall pay the whole sum mentioned ~~therein~~ in the warrant or execution. ~~When~~ If it is returned unsatisfied, or satisfied in part only, ~~such~~ the treasurer may issue an alias for the sum remaining due ~~on the return of the first; and so on, as often as occasion occurs~~.

Sec. D-37. 36 MRSA §841, sub-§3, as repealed and replaced by PL 1979, c. 73, is amended to read:

3. Inability to pay after 2 years. If after 2 years from the date of assessment a tax collector is satisfied that a tax upon real or personal property committed to ~~him~~ the tax collector for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, ~~he~~ the tax collector shall notify the municipal officers ~~thereof~~ in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part ~~thereof~~ of the tax.

Sec. D-38. 36 MRSA §841, sub-§4, as amended by PL 2017, c. 367, §8, is further amended to read:

4. Veteran's ~~widow or widower~~ surviving spouse or minor child. Notwithstanding failure to comply with section 706-A, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried ~~widow or widower~~ surviving spouse or the minor child of a veteran, if the ~~widow, widower~~ surviving spouse or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for the failure of the ~~widow, widower~~ surviving spouse or child to make application and file proof within the time set by section 653, subsection 1, paragraph G, if the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

Sec. D-39. 36 MRSA §841, sub-§5, as repealed and replaced by PL 1987, c. 772, §16, is amended to read:

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate ~~shall~~ must discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement ~~shall~~ must, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement ~~shall~~ must be

made to the municipality at its annual meeting or to the mayor and ~~aldermen~~ municipal officers of cities by the first Monday in each March.

Sec. D-40. 36 MRSA §893 is amended to read:

§893. ~~Collector~~ Tax collector liable to inhabitants

A delinquent tax collector ~~shall~~ is at all times ~~be~~ answerable to the inhabitants of ~~his~~ the tax collector's municipality for all sums ~~which~~ that they have been obliged to pay by means of ~~his~~ the tax collector's deficiency and for all consequent damages.

Sec. D-41. 36 MRSA §894, as repealed and replaced by PL 1977, c. 696, §268, is amended to read:

§894. Delinquent tax collectors; ~~forfeiture~~ fine

~~Any~~ A tax collector who refuses to collect a state, county or municipal tax as required by law, or who ~~shall~~ knowingly ~~omit~~ omits or ~~fail~~ fails to perform any duty imposed upon ~~him~~ the tax collector by law, commits a civil violation for which a ~~forfeiture~~ fine not to exceed \$100 may be adjudged.

Sec. D-42. 36 MRSA §898, as amended by PL 1987, c. 736, §56, is further amended to read:

§898. ~~Collector~~ Tax collector to account when taken on execution

When any tax collector is taken on execution under section 895, the municipal officers may demand of ~~him~~ the tax collector a true copy of the tax lists, with the evidence of all payments made ~~thereon~~ on those tax lists. If ~~he~~ the tax collector complies with this demand, ~~he shall~~ the tax collector must receive such credit as the municipal officers, on inspection of the tax lists, adjudge ~~him~~ the tax collector entitled to, and the tax collector shall account for the balance; but if ~~he~~ the tax collector refuses, ~~he shall~~ the tax collector must forthwith be committed to jail by the law enforcement officer who ~~so~~ took ~~him~~ the tax collector or by a warrant from a justice of the peace, there to remain until ~~he~~ the tax collector complies.

Sec. D-43. 36 MRSA §899, as amended by PL 1973, c. 620, §34 and c. 695, §24, is further amended to read:

§899. Municipalities may choose another tax collector

~~The same~~ A municipality may, at any time, proceed to the choice of another tax collector, to complete the collection of taxes, who ~~shall~~ must be sworn and give the security required of the first tax collector. The assessors or, in the case of primary assessing areas, the municipal officers shall deliver to ~~him~~ the tax collector the uncollected assessments, with a proper warrant for their collection, and ~~he~~ the tax collector shall proceed as prescribed in this subchapter.

Sec. D-44. 36 MRSA §900 is amended to read:

§900. Payments to former tax collector in dispute; procedure

When the tax of any person named in ~~said~~ the tax lists does not ~~thereby~~ appear to have been paid, but ~~such~~ that person declares that it was paid to the former tax collector, the new tax collector ~~shall~~ may not distraint that person's property or commit ~~him~~ that person without a vote of the municipal officers.

Sec. D-45. 36 MRSA §901 is amended to read:

§901. Remedy of owners of property taken for default of others

When the estate of an inhabitant of a municipality, who is not a tax collector ~~thereof~~ for that municipality, is levied upon and taken as mentioned in section 891, ~~he~~ the inhabitant may maintain an action against ~~such that~~ such that municipality, and recover the full value of the estate ~~so~~ levied on, with interest at the rate of 20% from the time it was taken, with costs. ~~Such~~ The value may be proved by any other legal evidence, as well as by the result of the sale under ~~such~~ the levy.

Sec. D-46. 36 MRSA §902 is amended to read:

§902. Amendments permitted in actions to collect taxes

At the trial of any action for the collection of taxes, or of any civil action involving the validity of any sale of real estate for nonpayment of taxes, or involving any tax lien certificate under sections 942 and 943 and the title to real estate acquired upon foreclosure of the tax lien mortgage, if it ~~shall appear~~ appears that the tax in question was lawfully assessed, the court may permit the tax collector or other municipal officer to amend ~~his~~ the tax collector's record, return, deed or certificate in accordance with the fact, when circumstantial errors or defects appear ~~therein~~ in that record, return, deed or certificate, provided as long as the rights of 3rd parties are not injuriously affected ~~thereby~~ by that amendment. If a deed ~~be so~~ is amended, and the amended deed ~~be thereupon~~ is recorded, it ~~shall have~~ has the same effect as if it had been originally made in its amended form.

Sec. D-47. 36 MRSA §903 is amended to read:

§903. Defendant estopped to deny title; exceptions

In all civil actions to enforce the collection of a tax on real estate, if it appears that on April 1st of the year for which such tax was assessed, the record title to the real estate listed was in the name of the defendant, ~~he shall~~ the tax collector may not deny ~~his~~ the defendant's title ~~thereto to that real estate~~. If any owner of real estate who has conveyed the same ~~shall~~ real estate forthwith ~~file~~ files a copy of the description as given in ~~his~~ the defendant's deed with the date ~~thereof~~ of the conveyance and the name and last known address of ~~his~~ the defendant's grantee, in the registry of deeds where such deed should be recorded, ~~he shall~~ be the defendant is free from any liability under this section.

Sec. D-48. 36 MRSA §945, sub-§4 is amended to read:

4. No personal judgment. In ~~such~~ an action brought under this section, ~~no~~ a personal judgment against a defendant ~~shall~~ may not be entered. Each person answering the complaint ~~shall have~~ has the right to the severance of the action as to the parcel of real estate in which ~~he~~ that person is interested.

Sec. D-49. 36 MRSA §946, as amended by PL 2023, c. 523, Pt. A, §9, is further amended to read:

§946. Action for equitable relief after period of redemption; procedure

A municipality ~~which that~~ has become the purchaser at a sale of real estate for nonpayment of taxes or ~~which that~~ as to any real estate has pursued the alternative method for the enforcement of liens for taxes provided in sections 942 and 943, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain an action for equitable relief against any ~~and all persons~~ person

who ~~claim~~ claims or may claim some right, title or interest in the premises adverse to the estate of such municipality.

Any purchaser or ~~his successors~~ successor of a purchaser in interest from a municipality of real estate or lien ~~thereon~~ on real estate acquired by a municipality as a purchaser at a sale ~~thereof~~ of that real estate for nonpayment of taxes, or acquired under the alternative method for the enforcement of liens for taxes provided in sections 942 and 943, whether in possession of such real estate or not, after the period of redemption from such sale or lien has expired, may maintain an action for equitable relief against any ~~and all persons~~ person who ~~claim~~ claims or may claim some right, title or interest in the premises adverse to the estate of such municipality or purchaser.

A municipal officer may not, while holding municipal office, acquire from that municipality any interest in real estate acquired by that municipality on account of nonpayment of taxes, unless such sale occurs by sealed bid after duly advertising the same at least twice during a 7-day period prior to the acceptance of bids. A municipal officer who submits a sealed bid may not take part in the bid acceptance process except that a municipal officer may purchase ~~tax-acquired~~ tax-acquired property if the property was owned by the municipal officer's child, spouse or parent immediately prior to its acquisition by the municipality and if the purchase is authorized by the municipality.

1. Service. Service ~~shall~~ must be made as in other actions on all defendants who can with due diligence be personally served within the State. If any ~~defendants~~ defendant cannot be so served or ~~are~~ is described in the complaint as being unascertained, service ~~shall~~ must be made by publication as in other actions in which publication is required. A copy of the published notice ~~shall~~ must be mailed to all known defendants at their last known addresses if they have not been personally served.

If, after notice has been given or served as ordered by the court and the time limited in such notice for the appearance of the defendants has expired, the court finds that there ~~are~~ is or may be ~~defendants~~ a defendant who ~~have~~ has not been actually served with process and who ~~have~~ has not appeared in the action, ~~it~~ the court may of its own motion, or on the representation of any party, appoint an agent, guardian ad litem or next friend for any such defendant, and if any such defendants have or may have conflicting interests, ~~it~~ the court may appoint different agents, guardians ad litem or next friends to represent them. The cost of appearance of any such agent, guardian ad litem or next friend, including the cost of compensation of ~~his~~ that appointee's counsel, ~~shall~~ must be determined by the court and paid by the plaintiff, against whom execution may issue ~~therefor~~ in the name of the agent, guardian ad litem or next friend.

2. Decree; effect. The plaintiff in ~~such~~ an action under this section shall pray the court to establish and confirm its title to the premises described in the complaint as against all the defendants named or described ~~therein in the action~~, and, if upon hearing the court ~~shall~~ find finds the plaintiff's title ~~so~~ to be good ~~it~~, the court shall make and enter its decree accordingly, ~~which~~; the decree when recorded in the registry of deeds for the county or district where the real estate lies ~~shall have~~ has the effect of a deed of quitclaim of the premises involved in the action from all the defendants named or described ~~therein in the action~~ to the plaintiff.

3. Jury. ~~If the cause~~ an action under this section is tried in the Superior Court, issues of fact may be framed upon application of any party to be tried by a jury whose verdict ~~shall have~~ has the same effect as the verdict of a jury in other civil actions.

Sec. D-50. 36 MRSA §947 is amended to read:

§947. Presumption of validity

In an action to foreclose a tax lien mortgage under ~~sections~~ section 944, 945, or 946, the proceedings from and including the assessment of the tax upon which such tax lien mortgage is based to and including the time of filing the complaint in such action need not be set forth in the complaint, pleaded or proved and ~~shall be~~ are presumed to be valid. A defendant alleging any invalidity or defect in such proceedings ~~must~~ shall specify in ~~his~~ the defendant's answer such invalidity or defect and ~~must~~ establish ~~such defense~~ the invalidity or defect.

Sec. D-51. 36 MRSA §991, as amended by PL 1975, c. 623, §55, is further amended to read:

§991. Distraint for taxes; procedure; sale

If any resident or nonresident taxpayer after a reasonable demand refuses or neglects to pay any part of the tax assessed against ~~him~~ that taxpayer in accordance with this chapter, the tax collector may distraint ~~him~~ that taxpayer in any part of the State by any of ~~his~~ the taxpayer's goods and chattels not exempt from attachment for debt, for the whole or any part of ~~his~~ the taxpayer's tax, and may keep such distress for not less than 4 days nor more than 7 days at the expense of the owner, ~~and if he~~. If the taxpayer does not pay ~~his~~ the tax due within that time, the distress ~~shall~~ must be openly sold at ~~venue~~ public auction by the tax collector after the 4th day but on or before the 7th day. The place of sale may be other than where the tax was assessed or where the property was seized. Notice of such sale ~~shall~~ must be posted in some public place in the municipality where the tax was assessed and in the place where the sale is to be held at least 48 hours before the time set for sale.

Sec. D-52. 36 MRSA §992 is amended to read:

§992. Disposition of surplus

The ~~officer~~ tax collector, after deducting the tax and expense of sale conducted pursuant to section 991, shall restore the balance to the former owner, with a written account of the sale and charges. For distress for nonpayment of taxes, ~~the officer shall have~~ tax collector is entitled to the same fees as for levying executions, but ~~his~~ the tax collector's travel ~~shall~~ must be computed only from ~~his~~ the tax collector's dwelling house to the place where it is made.

Sec. D-53. 36 MRSA §993, as amended by PL 1975, c. 623, §56, is further amended to read:

§993. Arrest; notice; procedure; fees

If any resident or nonresident taxpayer assessed in accordance with this chapter, for 12 days after demand, refuses or neglects to pay ~~his~~ the tax due and to show the tax collector sufficient goods and chattels to pay it, ~~such officer~~ the tax collector may arrest ~~him~~ the taxpayer in the county where found and commit ~~him~~ the taxpayer there to jail, until ~~he~~ the taxpayer pays it or is discharged by law.

If the tax collector thinks that there are just grounds to fear that such person may abscond before the end of ~~said~~ the 12 days, the tax collector may demand immediate payment and, on failure to pay, ~~he~~ the tax collector may commit such person as provided.

For commitment for nonpayment of taxes, the tax collector ~~shall have~~ is entitled to the same fees as sheriffs have for levying executions, but ~~his~~ the tax collector's travel ~~shall~~ must be computed only from ~~his~~ the tax collector's dwelling house to the place of commitment.

Sec. D-54. 36 MRSA §994, as amended by PL 1973, c. 620, §35, is further amended to read:

§994. ~~Collector~~ Tax collector may issue warrant of distress to sheriff, deputy sheriff or constable

~~Any~~ A tax collector after 3 months from the date of commitment may issue ~~his~~ a warrant to the sheriff of any county, or ~~his~~ the sheriff's deputy, or to a constable of ~~his~~ the tax collector's municipality, directing ~~him~~ the sheriff, deputy or constable to ~~distrain the person or property of~~ arrest any taxpayer not paying his taxes, ~~which~~ due or distrain the property of such taxpayer; the warrant ~~shall~~ must be of the same tenor as that prescribed to be issued to tax collectors with the appropriate changes returnable to the tax collector issuing the same in 30, 60 or 90 days.

Sec. D-55. 36 MRSA §995 is amended to read:

§995. Warrant of distress; service; notice; fees

Before the ~~officer~~ sheriff, deputy sheriff or constable serves ~~any such~~ a warrant pursuant to section 994, ~~he~~ that law enforcement officer shall deliver to the taxpayer or leave at ~~his~~ the taxpayer's last and usual place of abode a summons from ~~said~~ the tax collector stating the amount of tax due, and that it must be paid within 10 days from the time of leaving ~~such~~ the summons. If not so paid, the law enforcement officer shall serve such warrant the same as tax collectors may do and ~~shall receive~~ is entitled to the same fees as for levying executions in personal actions.

For the service of such warrant, the law enforcement officer ~~shall have~~ is entitled to the same fees as sheriffs ~~have~~ for serving warrants, but ~~his~~ the officer's travel ~~shall~~ must be computed only from ~~his~~ the officer's place of abode to place of service.

Sec. D-56. 36 MRSA §996 is amended to read:

§996. Distraint before tax due to prevent loss

When a tax collector has reason to believe that there is danger of losing, by delay, a tax assessed upon any taxpayer, at any time after commitment:

1. Warrant issued. ~~He~~ The tax collector may issue the warrant provided for in section 994 prior to the expiration of the 3-month period; ~~or~~

2. When served. ~~He~~ The tax collector may in the warrant authorized by section 994, or in subsection 1, direct the law enforcement officer to demand immediate payment, and, if not so paid, the officer shall serve such warrant without further notice; ~~or~~

3. When notice period unexpired. ~~He~~ The tax collector may, after the issuance of ~~such~~ the warrant pursuant to subsection 1, in writing direct the law enforcement officer to whom the warrant has been issued to demand immediate payment, and, if not so paid, to

serve such warrant without further notice notwithstanding any unexpired portion of the 10-day notice period required by section 995; or

4. Distrain or arrest. ~~He~~ The tax collector may ~~himself personally~~ demand immediate payment and upon failure ~~he~~ may distrain the property or arrest the person of such taxpayer.

Sec. D-57. 36 MRSA §997 is amended to read:

§997. Arrest and commitment; procedure

When a tax collector or any law enforcement officer by virtue of a warrant, for want of property, arrests any person and commits ~~him~~ that person to jail, ~~he~~ the tax collector shall give an attested copy of ~~his~~ the tax collector's warrant to the jailer and certify, under ~~his~~ the tax collector's hand, the sum that ~~such~~ the person is to pay as ~~his~~ tax and the costs of arresting and committing, and that for want of goods and chattels ~~whereon~~ on which to make distress, ~~he~~ the person has been arrested. ~~Such~~ The copy and certificate are a sufficient warrant to require the jailer to receive and keep ~~such~~ the person in custody until ~~he~~ the person pays ~~his~~ the tax due, charges and 33¢ for the copy of the warrant. ~~Such~~ The person ~~shall have~~ has the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Sec. D-58. 36 MRSA §998 is amended to read:

§998. ~~Collector~~ Tax collector liable unless ~~he commits~~ taxpayer imprisoned within one year

When a person imprisoned for not paying ~~his~~ that person's tax is discharged, the tax collector committing ~~him~~ the person may not be discharged from such tax without a vote of the municipality, unless the taxpayer was imprisoned within one year after the date of commitment of such tax.

Sec. D-59. 36 MRSA §1031 is amended to read:

§1031. ~~Collector~~ Tax collector may bring action in own name

~~Any~~ A tax collector or ~~his~~ a tax collector's executor or administrator may bring a civil action in ~~his~~ the tax collector's own name for any tax, and ~~no~~ a Judge of any District Court before whom such action is brought is not incompetent to try the ~~same~~ civil action by reason of ~~his~~ the judge's residence in the municipality assessing ~~said~~ the tax. ~~No~~ A defendant is not liable for any costs of the action, unless it appears by the complaint and by proof that payment of ~~said~~ the tax had been duly demanded before the action.

Sec. D-60. 36 MRSA §1071 is amended to read:

§1071. ~~Collector's~~ Tax collector's tax auction sale; notice; procedure

If any tax on real estate remains unpaid on the first Monday in February next after ~~said~~ that tax was assessed, the tax collector shall sell at public auction ~~so~~ as much of such real estate as is necessary for the payment of ~~said~~ that tax, interest and all the charges, at 9 o'clock ~~in the forenoon of said a.m.~~ on the first Monday in February at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. In case of the absence or disability of the tax collector, the sale ~~shall~~ must be made by ~~some~~ a constable of the municipality, who ~~shall have~~ has the same powers as the tax collector.

In the case of the real estate of resident owners, the tax collector may give notice of the sale and of ~~his~~ the tax collector's intention to sell ~~so~~ as much of ~~said~~ that real estate as is

necessary for the payment of delinquent taxes and all charges by posting notices ~~thereof of the sale~~ in the same manner and at the same places that warrants for municipal meetings are ~~therein~~ required to be posted, at least 6 weeks and not more than 7 weeks before such first Monday in February, designating the name of the owner if known, the right, lot and range, the number of acres as nearly as may be determined, the amount of tax due and such other short description as is necessary to render its identification certain and plain.

In the case of taxes assessed on the real estate of nonresident owners, ~~he~~ the tax collector shall cause ~~said~~ notices to be published in ~~some~~ a newspaper, if any, published in the county where ~~said that~~ real estate lies, 3 weeks successively, such publication to begin at least 6 weeks before ~~said such~~ first Monday in February. If ~~no~~ a newspaper is not published in ~~said that~~ county, ~~said the~~ notices shall must be published in like manner in the state paper. ~~He~~ The tax collector shall, in the ~~advertisements so~~ published notices, state the name of the municipality and, if within 3 years it has been changed for the whole or a part of the territory, both the present and former ~~name shall~~ names must be stated; and that, if the taxes, interest and charges are not paid on or before such first Monday in February, ~~so~~ as much of the estate as is sufficient to pay the amount due ~~therefor for taxes~~ with interest and charges will be sold without further notice, at public auction, on ~~said such~~ first Monday in February at 9 o'clock in the ~~forenoon a.m.~~ at the office of the tax collector or at the place where the last preceding annual municipal meeting was held. The date of the commitment shall must be stated in the advertisement notice.

In all cases ~~said the~~ tax collector shall lodge with the municipal clerk a copy of each such notice, with ~~his the~~ tax collector's certificate ~~thereon that he the tax collector~~ has given notice of the intended sale as required by law. ~~Such The~~ copy and certificate shall must be recorded by ~~said the~~ clerk and ~~the that~~ record ~~so made shall~~ must be open to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record; on receiving payment or tender of payment of a reasonable sum ~~therefor for the record~~; but notice of ~~sales the sale~~ of real estate within ~~any a~~ village corporation for unpaid taxes of ~~said that~~ corporation may be given by ~~notices thereof notice~~, posted in the same manner; and at the same places as warrants for corporation meetings, and by publication, as provided in this section.

~~No An~~ irregularity, informality or omission in giving the notices of sale required by this section, or in lodging a copy of any of the same with the municipal clerk, as required, shall does not render such sale invalid, ~~but~~; such sale shall ~~be is~~ deemed to be legal and valid, if made at the time and place provided; and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this section, and in lodging a copy of ~~the same that~~ notice with the municipal clerk, the tax collector shall ~~be is~~ liable to any person injured ~~thereby by~~ the irregularity, informality or omission in giving or lodging that notice.

Sec. D-61. 36 MRSA §1073 is amended to read:

§1073. Notice to owners or occupants of time and place of sale

After the real estate is ~~so~~ advertised, and at least 10 days before the day of sale, the tax collector shall notify the owner, if a resident, or the occupant ~~thereof of the real estate~~, if any, of the time and place of sale by delivering to ~~him the resident or occupant~~ in person, or by registered mail with receipt demanded, or by leaving at ~~his the resident's or occupant's~~ last and usual place of abode, a written notice signed by ~~him the tax collector~~ stating the

time and place of sale and the amount of taxes due. In case of a nonresident owners owner of real estate, such notice shall must be sent by mail to the last and usual address, if known to the tax collector, of the nonresident at least 10 days before the day of sale. If ~~such~~ the tax is paid before the time of sale, the amount to be paid for ~~such~~ the advertisement and notice shall may not exceed \$1, in addition to the sum paid to the printer, if any.

Sec. D-62. 36 MRSA §1075 is amended to read:

§1075. ~~Collector's~~ Tax collector's return of sale; form

The tax collector making any sale of real estate for nonpayment of taxes shall, within 30 days after such sale, make a return, with a particular statement of ~~his~~ the tax collector's doings in making ~~such~~ that sale, to the municipal clerk, who shall receive and file it. ~~Said~~ That return shall ~~be~~ is evidence of the facts ~~therein~~ in the return in all cases ~~where~~ when ~~that~~ tax collector is not personally interested. The tax collector's return to the municipal clerk shall must be in substance as follows:

Pursuant to law, I caused the taxes assessed on the real estate of nonresident owners described ~~herein~~ in this notice, situated in the municipality of for the year, to be advertised according to law by advertising in the three weeks successively, the first publication being on the day of, and at least six weeks before the day of sale; and caused the taxes assessed on the real estate of resident owners described ~~herein~~ in this notice, situated in the municipality of for the year, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in ~~said~~ that municipality. I also, at least ten days before the day of sale, gave to each resident owner of ~~said~~ that real estate, or the occupant ~~thereof of that real estate~~, if any, in hand, or forwarded to ~~him~~ the resident by registered mail with receipt demanded, or left at ~~his~~ the resident's last and usual place of abode, and sent by mail to the last and usual address of each nonresident owner of ~~said~~ that real estate, whose address was known to me, written notice of the time and place of ~~said~~ the sale, in the manner provided by law; and afterwards on the first Monday of February, ~~19~~ 20.., at nine o'clock a.m., being the time and place of sale, I proceeded to sell, according to the tenor of the advertisement, the estates upon which the ~~assessed~~ assessed taxes ~~so~~ assessed remained unpaid; and in the schedules following is set forth each parcel of the estate ~~so~~ offered for sale, the amount of taxes and the name of the purchaser; and I have made and executed deeds of the several parcels to the several persons entitled ~~thereto~~ to those parcels, and placed ~~them~~ the deeds on file in the municipal treasurer's office, to be disposed of as the law requires.

SCHEDULE NO. 1

Nonresident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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SCHEDULE NO. 2

Resident Owners

Name of owner	Description of property	Amount of tax, interest and charges	Quantity sold	Name of purchaser
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In witness whereof I have hereunto subscribed my name, this day of, 19 20...
 C.D., Tax Collector of the municipality of

Sec. D-63. 36 MRSA §1076 is amended to read:

§1076. Purchaser to notify mortgagee of sale; right of redemption

When real estate is so sold for nonpayment of taxes, the tax collector shall, within 30 days after the day of sale, lodge with the municipal treasurer a certificate under oath, designating the quantity of real estate sold, the names of the owners of each parcel and the names of the purchasers; what part of the amount of each was tax and what was cost and charges; and also a deed of each parcel sold, running to the purchasers. The treasurer ~~shall~~ may not at that time deliver the deeds to the grantees, but shall put them on file in ~~his~~ the treasurer's office, to be delivered at the expiration of 2 years from the day of sale, ~~and the~~. The treasurer shall after the expiration of 2 years deliver ~~said~~ any such deed to the grantee or ~~his~~ the grantee's heirs, provided as long as the owner, the mortgagee or any person in possession or other person legally taxable ~~therefor~~ for that real estate does not within such time redeem the real estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% a year from the date of sale to the time of redemption, and costs as provided, with 67¢ for the deed and certificate of acknowledgment.

If there is an undischarged mortgage duly recorded on the real estate sold for nonpayment of taxes, the purchaser at such sale shall notify the holder of record of each such mortgage within 60 days from the date of ~~said that~~ sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage at the residence of such holder as given in the registry of deeds in the county where ~~said that~~ real estate is situated, stating that ~~he~~ the purchaser has purchased the estate at a tax sale on such date and ~~request~~ requesting the mortgagee to redeem the same. If such notice is not given, the holder of record of any mortgage, ~~which mortgage was~~ on record in the registry of deeds at the time of ~~said that~~ sale, may redeem the real estate sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest and costs as specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed ~~shall~~ must be discharged by the grantee ~~therein of that deed~~, or the owner under the tax deed at the time of redemption, in the manner provided for the discharge of mortgages of real estate.

If ~~any~~ an owner of real estate ~~which that~~ is assessed to any former owner who was not the owner on April 1st of the taxable year as assessed, or to owners unknown, does not have actual notice of the sale of ~~his~~ the owner's real estate for taxes within ~~said those~~ 2 years, ~~he~~ the owner may, at any time within 3 months after ~~he~~ the owner has had actual notice, redeem the real estate sold from such sale although the deed may have been recorded, by payment or tender of the amounts, interest and costs as specified and the registry fee for recording and discharging the deed, in case the deed has been recorded, and the deed ~~shall~~ must be discharged by the grantee ~~therein of that deed~~, or the owner under

the tax deed at the time of redemption, in the manner provided for the discharge of mortgages on real estate.

If the real estate is redeemed before the deed is delivered, the municipal treasurer shall give the owner, mortgagee or party to whom the real estate is assessed or other person legally taxable ~~therefor~~ for that real estate a certificate ~~thereof~~ of redemption, cancel the deed and pay to the grantee on demand the amount so received from ~~him~~ the grantee. If the amounts, interest and costs specified are not paid to the treasurer within the time as specified, ~~he~~ the treasurer shall deliver to the grantee ~~his~~ the treasurer's deed upon the payment of the fees for the deed and acknowledgment and 30¢ more for receiving and paying out the proceeds of the sale, but all tax deeds of real estate upon which there is an undischarged mortgage duly recorded ~~shall~~ may not carry ~~no~~ a title except subject to such mortgage, unless the purchaser at such tax sale gives to the record holder of the mortgage, notice as provided. For the fidelity of the treasurer in discharging ~~his~~ the treasurer's duties required, the municipality is responsible, and has a remedy on ~~his~~ the treasurer's bond in case of default.

Sec. D-64. 36 MRSA §1077 is amended to read:

§1077. Purchaser's failure to pay in 20 days voids sale

If the purchaser of real estate sold for taxes under section 1074 fails to pay the tax collector within 20 days after the sale of the amount bid by ~~him~~ the purchaser, the sale ~~shall~~ be is void, and the municipality in which such sale was made ~~shall be is~~ deemed to be the purchaser of the real estate ~~so~~ sold, the same as if purchased by ~~some one~~ someone in behalf of the municipality under section 1082. If a municipality becomes a purchaser of real estate under this section, the deed to it ~~shall~~ must set forth the fact that a sale was duly made, the amount bid for the real estate included in said the deed, and that the purchaser failed to pay the amount bid within 20 days after the sale. The ~~said~~ deed ~~shall~~ must confer upon ~~said that~~ municipality the same rights and duties as if it had been the purchaser under section 1082.

Sec. D-65. 36 MRSA §1078 is amended to read:

§1078. Owner's right to redeem

Any person to whom the right by law belongs may, at any time within 2 years from the day of sale, redeem any real estate sold for taxes on paying into the municipal treasury for the purchaser the full amount certified to be due, including taxes, costs and charges, with interest on the whole at the rate of 8% a year from the date of the sale, which ~~shall~~ must be received and held by ~~said the~~ treasurer as the property of ~~the such~~ purchaser ~~aforsaid~~. The treasurer shall pay it to ~~said that~~ purchaser, ~~his~~ or the purchaser's heirs or assigns, on demand. If not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of 8%, after such demand. The sureties of the treasurer shall pay the same on failure of ~~said that~~ treasurer. In default of payment by either, the municipality shall pay the same with costs and interest as provided.

Sec. D-66. 36 MRSA §1080 is amended to read:

§1080. Delivery of deed to purchaser after 2 years

If the real estate is not redeemed within the time specified by payment of the full amount required by this chapter, the municipal treasurer shall deliver to the purchaser the ~~deeds~~ deed lodged with ~~him~~ the treasurer by the tax collector. If ~~he~~ the treasurer willfully

refuses to deliver such deed to ~~said~~ the purchaser, on demand, ~~after said~~ 2 years after the sale and forfeiture of the ~~land~~ real estate, ~~he~~ the treasurer forfeits to ~~said~~ the purchaser the full value of the ~~property~~ real estate to be conveyed, to be recovered in a civil action, with costs and interest as in other cases. The sureties of ~~said~~ the treasurer shall make good the payment required in default of payment by the principal. On the failure of both, the municipality is liable.

Sec. D-67. 36 MRSA §1081 is amended to read:

§1081. Nonresident owner's action; time limit

~~Any~~ A nonresident owner of real estate sold under section 1074, having paid the taxes, costs, charges and interest as provided, may, at any time within one year after making such payment, commence a civil action against the municipality to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, ~~he shall have~~ judgment must be in favor of the nonresident owner for the amount ~~so~~ paid by the nonresident owner. If not commenced within the year, the claim ~~shall be~~ is forever barred. The action may be in the Superior Court and the plaintiff recovering judgment ~~therein shall~~ must have full costs, ~~although even when~~ the amount of damages is less than \$20.

Sec. D-68. 36 MRSA §1084 is amended to read:

§1084. Posting notices; evidence of

The affidavit of any disinterested person as to posting notifications required for the sale of any real estate to be sold by the sheriff or ~~his~~ the sheriff's deputy, ~~or a~~ constable or tax collector, in the execution of ~~his~~ the sheriff's office, may be used in evidence in any trial to prove the fact of notice, if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county where the real estate lies, within 6 months.

Sec. D-69. 36 MRSA §1109, sub-§6, as amended by PL 1977, c. 467, §11, is further amended to read:

6. Recertification. The assessor shall determine annually whether any classified land continues to meet the requirements of this subchapter. Each year the assessor shall recertify any classifications made under this subchapter. If any classified land no longer meets the requirements of this subchapter, the assessor shall either remove the classification or, if ~~he~~ deems the assessor considers it appropriate, allow the land to have a provisional classification as detailed in subsection 2.

Sec. D-70. 36 MRSA §1181, first ¶, as repealed and replaced by PL 1977, c. 509, §30 and amended by PL 2011, c. 657, Pt. W, §6, is further amended to read:

The Commissioner of Agriculture, Conservation and Forestry shall provide to the State Tax Assessor at ~~his~~ the State Tax Assessor's request all information in ~~his~~ the commissioner's possession touching the value and description of lands in the unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested, shall in like manner provide all information in their possession touching said valuation to the State Tax Assessor.

Sec. D-71. 36 MRSA §1233 is amended to read:

§1233. Failure to make return; penalty

Should any owner or person ~~having in his charge~~ responsible for or in control of personal property taxable by ~~said the~~ State Tax Assessor, as provided in section 1231, neglect or refuse to comply with the requirements of this subchapter, the State Tax Assessor may secure the necessary information by such methods as ~~he deems~~ the State Tax Assessor considers advisable, and the necessary expense incurred in securing such information ~~shall~~ must be added to the tax assessed against the property of such owner or person and paid to the State Tax Assessor with the tax.

Sec. D-72. 36 MRSA §1286, as amended by PL 1981, c. 706, §16, is further amended to read:

§1286. Limitation on recovery of ~~tax sold~~ real estate sold for taxes in unorganized places ~~territory~~

When the State has taxed real estate in the unorganized territory, and the State Tax Assessor has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the State Tax Assessor show that the grantee, ~~his or the grantee's~~ heirs or assigns, has paid the state and county taxes ~~thereon on that real estate~~, or on ~~his~~ the grantee's acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing real estate in the unorganized territory taxed by the State, and the pertinent records of the State Tax Assessor show that ~~he has, by himself or by his~~ the grantee or that grantee's predecessors under that deed, ~~have~~ paid the state and county taxes ~~thereon on that real estate~~, or on ~~his~~ that person's acres or interest ~~therein in those acres~~ as stated in the deed, continuously for 20 years subsequent to recording that deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom ~~he~~ that person claims, have, during that period, held such exclusive, peaceable, continuous and adverse possession ~~thereof of that real estate, acres or interest in those acres~~ as comports with the ordinary management of real estate in the unorganized territory in this State, and it further appears that during such period ~~no a~~ former owner, or person claiming under ~~him~~ that former owner, has not paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, ~~no an~~ action may not be maintained by a former owner, or those claiming under ~~him~~ that former owner, to recover such real estate or to avoid such deed, unless commenced within those 20 years. That payment ~~shall give~~ gives the grantee or the grantee's heirs or assigns or the person claiming, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

This section ~~shall apply~~ applies to rights and interests acquired under tax sales made by the State Tax Assessor for the nonpayment of taxes.

Sec. D-73. 36 MRSA §1287 is amended to read:

§1287. Action may be commenced in 10 years after disability

If any ~~such~~ former owner, or person claiming under ~~him~~ that former owner, during ~~said~~ the period of 20 years, or any portion ~~thereof of that period~~, is a minor, ~~mentally ill~~ is suffering from a mental illness, is imprisoned or is absent from the United States ~~he, that~~ person may, if otherwise entitled, bring such action at any time within 10 years after such

disability is removed, notwithstanding ~~said~~ that the period of 20 years has expired, and if such person dies during the continuance of the disability, and ~~no~~ a determination or judgment has not been had on his that person's title or right of action, such action may be brought by ~~his that person's heirs~~, or other person claiming under ~~him~~, that person at any time within 10 years after ~~his that person's~~ death, notwithstanding that the 20 years have elapsed.

Sec. D-74. 36 MRSA §1485 is amended to read:

§1485. Exemption from personal property taxation

~~Any~~ A vehicle owner who has paid the excise tax on ~~his that owner's~~ vehicle in accordance with sections 1482 and 1484 ~~shall be~~ is exempt from personal property taxation of ~~such that~~ vehicle for that year.

Sec. D-75. 36 MRSA §1487, sub-§1, as amended by PL 1967, c. 23, is further amended to read:

1. Municipal tax collector. In the case of municipalities, or a municipally owned airport or seaplane base, the municipal tax collector or such other person as the municipality may designate shall collect ~~such~~ excise tax and shall deposit the money received with the municipal treasurer monthly.

A. ~~Such~~ The collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by ~~him~~ the collector and the amounts applying to each year.

Sec. D-76. 36 MRSA §1487, sub-§1-A, ¶A, as enacted by PL 1965, c. 195, §2, is amended to read:

A. ~~Such~~ The collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by ~~him~~ the collector and the amounts applying to each year.

Sec. D-77. 36 MRSA §1504, sub-§5-A, as enacted by PL 1987, c. 196, §8, is amended to read:

5-A. Credit for transfer. ~~Any~~ An owner who has paid the excise tax for a watercraft ~~which that~~ is transferred in the same tax year is entitled to a credit to the maximum amount of the tax previously paid in that year for any number of watercraft, regardless of the number of transfers ~~which that~~ may be required of ~~him~~ the owner in the same tax year. The credit ~~shall~~ must be allowed in any place in which the excise tax is payable.

Sec. D-78. 36 MRSA §1504, sub-§8, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

8. Lien. If the tax imposed by this chapter is not paid when due, the tax collector may file in the office of the registry of deeds of the county where the owner of the watercraft resides or in the case of a nonresident owner or partnership or corporation, either domestic or foreign, where the watercraft is principally moored, docked or located or has its established base of operations, or in the office in which a security or financial statement or notice with respect to personal property would be filed, a notice of lien specifying the amount of the tax, addition to tax, penalty and interest due, the name and last known address of the taxpayer liable for the amount and the fact that the tax collector has complied with

this chapter in the assessment of the tax. From the time of the filing, the amount set forth in the certificate constitutes a lien upon all property of the taxpayer, in the county then owned by ~~him~~ the taxpayer or thereafter acquired by ~~him~~ the taxpayer in the period before the expiration of the lien. In the case of any prior mortgage on any real or personal property so written as to secure a present debt and also future advances by the mortgagee to the mortgagor, the lien, as provided in this subsection, when notice ~~thereof~~ of the lien has been filed in the proper office, ~~shall be~~ is subject to the prior mortgage, unless the assessor also notifies the mortgagee of the recording of the lien in writing, in which case any indebtedness thereafter created from the mortgagor to the mortgagee ~~shall be~~ is junior to the lien provided in this subsection. The lien, provided in this subsection, has the same force, effect and priority as a judgment lien and ~~shall continue~~ continues for 5 years from the date of recording, unless sooner released or otherwise discharged. The lien may, within the 5-year period or within 5 years from the date of the last extension of the lien in the manner provided in this section, be extended by filing for record in the appropriate office; a copy of the notice and from the time of that filing the lien ~~shall be~~ is extended for 5 years, unless sooner released or otherwise discharged.

Sec. D-79. 36 MRSA §1542 is amended to read:

§1542. Payment of owner's interest; discharge

Each owner of timber and grass ~~so~~ assessed may pay the part of the tax ~~so~~ assessed proportioned to ~~his~~ that owner's interest in any tract, whether in common or not; and ~~shall~~ must receive from the State Tax Assessor a certificate, discharging the tax upon the interest upon which such payment is made.

Sec. D-80. 36 MRSA §1543, as amended by PL 1977, c. 679, §6, is further amended to read:

§1543. Each acreage interest forfeited if tax unpaid

Each fractional part, or interest represented by acreage, in all ~~such~~ public reserved lots, upon which the state taxes and interest are not paid by the 30th day of March of the year following the assessment ~~shall be~~ are forfeited to the State, and whenever such taxes are assessed on a biennial basis, such forfeiture ~~shall occur~~ occurs on the 30th day of March following the 2nd year of the biennium. ~~Any~~ An owner may redeem ~~his~~ that owner's interest in such public reserved lots by tendering to the State Tax Assessor, within one year after the date of the forfeiture, ~~his~~ that owner's proportional part of all the sums due on such lots, and \$1 for a release.

Sec. D-81. 36 MRSA §1545, as amended by PL 1995, c. 502, Pt. E, §30; PL 2011, c. 657, Pt. W, §7; and PL 2013, c. 405, Pt. A, §24, is further amended to read:

§1545. Timber and grass acreage forfeited held for benefit of towns

All timber and grass acreage forfeited under section 1544 ~~shall~~ must be held in trust by the State for the benefit of the people of Maine and ~~shall~~ must be held by the Director of the Bureau of Parks and Lands subject to the same powers and responsibilities as apply to other lands in ~~his~~ the director's custody.

Sec. D-82. 36 MRSA §1604, sub-§3, as enacted by PL 1985, c. 459, Pt. C, §14, is amended to read:

3. Contracts. Each county or agency ~~which~~ that contracts with another entity to provide services funded under this chapter shall enter into a written contract with the providing agency. A copy of each contract ~~shall~~ must be maintained in the office of the county or agency entering into the contract. A copy of each contract ~~shall~~ must be provided to the fiscal administrator of the unorganized territory, who shall maintain copies in ~~his~~ that fiscal administrator's office.

Sec. D-83. 36 MRSA §1605, sub-§1, as amended by PL 1987, c. 737, Pt. C, §§81 and 106 and PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is further amended to read:

1. Fund established. The Legislature hereby creates the Unorganized Territory Education and Services Fund. The State Tax Assessor shall deposit in the fund all Unorganized Territory Educational and Services Tax money and county tax money, assessed pursuant to Title 30-A, section 706, ~~which he~~ that the assessor collects.