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Date: (Filing No. S-)

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STATE OF MAINE
SENATE
128TH LEGISLATURE
SECOND SPECIAL SESSION

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1124, L.D. 1629, Bill, “An Act To Protect the Elderly from Tax Lien Foreclosures”

Amend the amendment by inserting before section 1 the following:

Sec. 1. 36 MRSA §683, sub-§1, as amended by PL 2009, c. 213, Pt. YYY, §1 and affected by c. 652, Pt. A, §63, is further amended to read:

1. Exemption amount. Except for assessments for special benefits, the just value of \$10,000 of the homestead of a permanent resident of this State who has owned a homestead in this State for the preceding 12 months is exempt from taxation. Notwithstanding this subsection, a permanent resident of this State who loses ownership of a homestead in this State due to a tax lien foreclosure and subsequently regains ownership of the homestead from the municipality that foreclosed on the tax lien is deemed to have continuously owned the homestead and may not be determined ineligible for the exemption provided in this section due to the ownership of the homestead by the municipality. In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return pursuant to section 383. If the title to the homestead is held by the applicant jointly or in common with others, the exemption may not exceed \$10,000 of the just value of the homestead, but may be apportioned among the owners who reside on the property to the extent of their respective interests. A municipality responsible for administering the homestead exemption has no obligation to create separate accounts for each partial interest in a homestead owned jointly or in common.'

Amend the amendment in section 1 in the first paragraph in the 3rd line (page 1, line 19 in amendment) by striking out the following: "treasurer shall" and inserting the following: 'treasurer may'

Amend the amendment in section 2 in the first line (page 1, line 32 in amendment) by striking out the following: "**§943-C** is" and inserting the following: '**§§943-C and 943-D** are'

Amend the amendment in section 2 by inserting after the amending clause and before §943-C the following:

SENATE AMENDMENT

1 **'§943-C. Notice of resources to avoid foreclosure**

2 If a municipal treasurer has not provided within 30 days after recording a tax lien
3 certificate in the registry of deeds the written notice permitted under section 942
4 regarding abatement procedures and the availability of assistance from the Department of
5 Professional and Financial Regulation, Bureau of Consumer Credit Protection to a person
6 named on a tax lien mortgage, the municipal treasurer shall include that information
7 either in the notice of impending foreclosure required under section 943 or in a separate
8 notice accompanying the notice of impending foreclosure.'

9 Amend the amendment in section 2 in §943-C in the first line (page 1, line 33 in
10 amendment) by striking out the following: "**§943-C**" and inserting the following:
11 **'§943-D'**

12 Amend the amendment by striking out all of section 4 and inserting the following:

13 **'Sec. 4. Appropriations and allocations.** The following appropriations and
14 allocations are made.

15 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

16 **Revenue Services, Bureau of 0002**

17 Initiative: Provides funding to reimburse municipalities for 90% of the cost of selling
18 property that has been acquired through tax lien foreclosure.

19	GENERAL FUND	2017-18	2018-19
20	All Other	\$0	\$600
21			
22	GENERAL FUND TOTAL	_____	_____
23		\$0	\$600

24 Amend the amendment by relettering or renumbering any nonconsecutive Part letter
25 or section number to read consecutively.

26 **SUMMARY**

27 This amendment provides that a municipal treasurer may provide the required notice
28 of the right to apply for an abatement and the availability of assistance from the
29 Department of Professional and Financial Regulation, Bureau of Consumer Credit
30 Protection either within 30 days after the recording of a tax lien certificate or as part of
31 the notice of impending foreclosure required 30 to 45 days prior to the foreclosing date of
32 the tax lien mortgage.

33 It also provides that a permanent resident of this State who loses ownership of a
34 homestead in this State due to a tax lien foreclosure and subsequently regains ownership
35 of the homestead from the municipality that foreclosed on the tax lien continues to remain
36 eligible for the homestead property tax exemption.

1 This amendment replaces the appropriations and allocations section in Committee
2 Amendment "A" with a reduced appropriation.

3 **FISCAL NOTE REQUIRED**

4 **(See attached)**

5 SPONSORED BY: _____

6 (Senator JACKSON)

7 COUNTY: Aroostook