



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

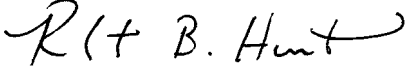
No. 526

H.P. 345

House of Representatives, February 11, 2025

**An Act to Reduce the Time Period for Challenging the Validity of a
Property Tax Lien on Commercial Real Estate**

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative HENDERSON of Rumford.
Cosponsored by Representatives: COLLAMORE of Pittsfield, GERE of Kennebunkport, LEE
of Auburn, Senator: MARTIN of Oxford.

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

2 **Sec. 1. 36 MRSA §946-B, sub-§5** is enacted to read:

3 **5. Tax liens on commercial real estate.** Notwithstanding subsection 1, a person may
4 not commence an action against the validity of a governmental taking of commercial real
5 estate for nonpayment of property taxes upon the expiration of a 2-year period immediately
6 following the expiration of the period of redemption. For the purposes of this subsection,
7 "commercial real estate" means real estate that is used primarily for business purposes
8 including, without limitation, apartment buildings with 5 or more rental or lease units,
9 mobile home parks, office buildings and recreational facilities. This subsection applies to
10 a tax lien recorded on commercial real estate after June 30, 2026.

11 **SUMMARY**

12 This bill prevents a person from commencing an action against the validity of a
13 governmental taking of commercial real estate for nonpayment of property taxes upon the
14 expiration of a 2-year period immediately following the expiration of the period of
15 redemption.