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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1310, L.D. 2048, “An Act to Amend the Content of Notices Provided with Respect to Tax Liens on Certain Property”

Amend the bill by striking out everything after the enacting clause and inserting the following:

**Sec. 1. 36 MRSA §942, 3rd ¶**, as enacted by PL 2017, c. 478, §2, is amended to read:

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

**Sec. 2. 36 MRSA §1281**, as amended by PL 2019, c. 401, Pt. A, §12, is further amended to read:

**COMMITTEE AMENDMENT**

1 **§1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry**

2 Annually, after January 15th but no later than January 31st, the State Tax Assessor  
3 shall send by mail to the last known address of each owner of real estate subject to  
4 assessment under section 1602, including supplementary taxes assessed under section  
5 1331, upon which taxes remain unpaid a notice in writing, containing a description of the  
6 real estate assessed and the amount of unpaid taxes and interest, and alleging that a lien is  
7 claimed on that real estate for payment of those taxes, interests and costs, with a demand  
8 that payment be made by the next February 21st. For property that constitutes a homestead  
9 for which a property tax exemption is claimed under chapter 105, subchapter 4-B, the State  
10 Tax Assessor shall include in the written notice written notice to the owner named on the  
11 tax lien mortgage that that owner may be eligible to file an application for tax abatement  
12 under section 841, subsection 2, indicating that the State Tax Assessor, upon request, will  
13 assist the owner in requesting an abatement and provide information regarding the  
14 procedures for making such a request. The notice must also indicate that the owner may  
15 seek assistance from the ~~Department of Professional and Financial Regulation, Bureau of~~  
16 ~~Consumer Credit Protection regarding options for finding~~ an advisor who can help the  
17 owner work with the State Tax Assessor to avoid tax lien foreclosure and provide  
18 information regarding ways to contact the bureau sources of assistance including legal  
19 services providers described in Title 4, section 18-A, subsection 1, paragraph B. The  
20 Department of Professional and Financial Regulation, Bureau of Consumer Credit  
21 Protection, by July 15th annually, shall ~~provide to a statewide organization representing~~  
22 ~~municipalities and to the State Tax Assessor post on a publicly accessible website~~  
23 ~~information regarding assistance in avoiding tax lien foreclosure to assist municipalities~~  
24 ~~and the State Tax Assessor in providing the information required in the notice on accessing~~  
25 ~~sources of assistance, and that information may be used by the State Tax Assessor in~~  
26 ~~providing the information required in the notice. Before posting this information, the~~  
27 ~~bureau shall consider input, if any, received from legal services providers, counselors and~~  
28 ~~state and federal agencies involved in foreclosure prevention matters.~~ If the owners of any  
29 such real estate are unknown, instead of sending the notices by mail, the assessor shall  
30 cause the information required in this section on that real estate to be advertised in the state  
31 paper and in a newspaper, if any, of general circulation in the county in which the real  
32 estate lies. Such a statement or advertisement is sufficient legal notice of delinquent taxes.  
33 If those taxes and interest to date of payment and costs are not paid by February 21st, the  
34 State Tax Assessor shall record by March 15th, in the registry of deeds of the county or  
35 registry district where the real estate lies, a certificate signed by the assessor, setting forth  
36 the name or names of the owners according to the last state valuation, or the valuation  
37 established in accordance with section 1331; the description of the real estate assessed as  
38 contained in the last state valuation, or the valuation established in accordance with section  
39 1331; the amount of unpaid taxes and interest; the amount of costs; and a statement that  
40 demand for payment of those taxes has been made, and that those taxes, interest and costs  
41 remain unpaid. The costs charged by the register of deeds for the filing may not exceed  
42 the fees established by Title 33, section 751.'

43 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
44 number to read consecutively.

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**SUMMARY**

This amendment changes the method for notification to owners of homesteads subject to tax lien foreclosures of resources available to assist the owners with the foreclosure process. In current law, the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection is responsible for certain notifications to homestead owners subject to tax lien foreclosure. Under the amendment, the Bureau of Consumer Credit Protection is required to post on a publicly accessible website information that may be used by municipalities, and the State Tax Assessor for the unorganized territory, to inform an owner of homestead property subject to tax lien foreclosure of the ways in which the homestead owner can access resources to help with avoiding tax lien foreclosure and ways to contact an advisor, including a lawyer, who can help the owner to work with the municipality or the State Tax Assessor regarding the foreclosure process.

**FISCAL NOTE REQUIRED**

**(See attached)**