

Proposed  
Committee  
Amendment

Submitted by Rep. Morales  
at P.H. 4/14/21

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

2 **Sec. 1. 36 MRSA §946-B, sub-§1**, as enacted by PL 2013, c. 521, Pt. D, §2, is  
3 amended to read:

4 **1. Tax liens recorded after October 13, 2014.** A Except as provided in section  
5 946-C, a person may not commence an action against the validity of a governmental taking  
6 of real estate for nonpayment of property taxes upon the expiration of a 5-year period  
7 immediately following the expiration of the period of redemption. This subsection applies  
8 to a tax lien recorded after October 13, 2014.

9 **Sec. 2. 36 MRSA §946-C** is enacted to read:

10 **§946-C. Abandoned tax-acquired property**

11 **1. Evidence of abandonment.** For the purposes of this section, evidence of  
12 abandonment showing that the property taken for nonpayment of property taxes is vacant  
13 and the occupant has no intent to return may include, but is not limited to, the following:

14 A. Doors and windows on the property are continuously boarded up, broken or left  
15 unlocked.

16 B. Rubbish, trash or debris has observably accumulated on the property;

17 C. Furnishings and personal property are absent from the property;

18 D. The property is deteriorating so as to constitute a threat to public health or safety;

19 E. Reports of trespassers, vandalism or other illegal acts being committed on the

20 property have been made to local law enforcement authorities; and

21 F. Other reasonable indicia of abandonment.

22 **2. Determination of Abandonment.** Upon acquiring title to residential real estate for  
23 nonpayment of property taxes under section 943, the municipality may, through its code  
24 enforcement officer or other public official, make a determination or finding that the property is  
25 abandoned. For purposes of this subsection, residential real estate is property that is improved  
26 with a 1-4 family residential structure. The code enforcement officer or other public official  
27 shall certify said finding with the registry of deeds.

28  
29 The code enforcement officer or other public official shall prepare a written certification of  
30 abandonment, which contains, at a minimum, the following information:

31 A. Name and title of the Code Enforcement Officer or public official certifying  
32 abandonment

33 B. Description of the real estate on which the tax lien and foreclosure was assessed

34 C. the name of the person against whom the tax foreclosure occurred

35 D. Description of the factors considered by the municipality in making the determination or  
36 finding of abandonment

37 E. Signature of the Code Enforcement Officer or Public Official

38  
39 The certification of abandonment must be recorded in the registry of deeds for the county in  
which the property is located."

40 **3. Tax liens for abandoned property recorded on or after September 1, 2021.**

41 Notwithstanding section 946-B, a person may not commence an action against the validity  
42 of a governmental taking of real estate for nonpayment of property taxes upon the  
43 expiration of 6-months following the date of recording of a certification of abandonment under  
44 subsection 2. This subsection applies to a tax lien recorded on or after September 1, 2021.

45 **Sec 3. Program to monitor municipal tax foreclosed and abandoned property.**

46 Municipalities who certify abandoned property after the foreclosure process shall submit  
47 the address and parcel data to the Maine State Housing Authority for their use in determining

different  
process  
than  
in LD

different  
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than  
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48 opportunities in redevelopment, first-time homebuyer programs, or other such analysis of the  
49 data.