

**§6254. State liens against tax-deferred property**

**1. Lien.** The lien provided in section 552 must continue for purposes of protecting the State's deferred tax interest in 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.

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 date, 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.  
[PL 2021, c. 483, Pt. AA, §11 (AMD).]

**2. Foreclosure.** If the mortgage, including interest and costs, is not paid within 12 months of the date on which the certificate was filed in the registry of deeds, as provided in this section, the mortgage is deemed foreclosed and the right of redemption expired.  
[PL 1989, c. 534, Pt. C, §1 (NEW); PL 1989, c. 713, §4 (RPR).]

**2-A. Inventory.** The filing of the certificate in the registry of deeds is sufficient notice of the existence of the mortgage. Whenever the State acquires title to real estate, the State Tax Assessor shall cause an inventory to be made of all such real estate. The inventory must contain a description of the real estate, amount of accrued taxes by years and any information necessary to the administration and supervision of the real estate.  
[PL 2001, c. 652, §11 (AMD).]

**2-B. Sale; legislative authorization.** After authorization by the Legislature, the State Tax Assessor shall, sell or convey any such real estate, but shall in all cases of sales, except sales to former owners of the real estate, give public notice of the proposal to sell the real estate and shall ask for competitive bids and sell to the highest bidder with the right of rejecting all bids. Sales of any such real estate may not be made by the State Tax Assessor except by authorization of the Legislature.

The supervision, administration, utilization and vindication of the right of the State in any such real estate is vested in the State Tax Assessor until the title is conveyed or otherwise disposed of by the Legislature.

[PL 1989, c. 713, §4 (NEW).]

**3. Foreclosure receipts.** Following the sale by the State Tax Assessor of real property acquired through the tax lien certificate procedure outlined in this chapter, all claims of the State evolving from the homestead property tax exemption are satisfied, as well as any tax delinquencies relative to the property in question in the municipality where located. The residual amount resulting from the sale of the property is to be returned to the former owner or to the owner's heirs or devisees.

[PL 1989, c. 534, Pt. C, §1 (NEW); PL 1989, c. 713, §4 (RPR).]

**4. Dangerous buildings.** The State Tax Assessor may request that the municipal officers, in the case of a municipality, or the county commissioners, in the case of the unorganized territory in their county, investigate any homestead subject to deferral and make determinations whether the homestead is a dangerous building pursuant to Title 17, chapter 91, subchapter 4. If eligible expenses pursuant to Title 17, section 2853 are incurred by a municipality or the county in the case of the unorganized territory, the State Tax Assessor shall reimburse those eligible expenses from funds in the Senior Property Tax Deferral Revolving Account under section 6266.

[PL 2021, c. 483, Pt. AA, §12 (NEW).]

#### SECTION HISTORY

PL 1989, c. 534, §C1 (NEW). PL 1989, c. 713, §4 (RPR). PL 2001, c. 652, §11 (AMD). PL 2007, c. 695, Pt. A, §45 (AMD). PL 2021, c. 483, Pt. AA, §§11, 12 (AMD).

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