

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

Annually, after January 15th but no later than January 31st, the State Tax Assessor shall send by mail to the last known address of each owner of real estate subject to assessment under section 1602, including supplementary taxes assessed under section 1331, upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed and the amount of unpaid taxes and interest, and alleging that a lien is claimed on that real estate for payment of those taxes, interests and costs, with a demand that payment be made by the next February 21st. For property that constitutes a homestead for which a property tax exemption is claimed under chapter 105, subchapter 4-B, the State Tax Assessor shall include in the written notice written notice to the owner named on the tax lien mortgage that that owner may be eligible to file an application for tax abatement under section 841, subsection 2, indicating that the State Tax Assessor, upon request, will assist the owner in requesting an abatement and provide information regarding the procedures for making such a request. The notice must also indicate that the owner may seek assistance from an advisor who can help the owner work with the State Tax Assessor to avoid tax lien foreclosure and provide information regarding ways to contact 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 post on a publicly accessible website information on accessing sources of assistance, and that information may be used by the State Tax Assessor 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. If the owners of any such real estate are unknown, instead of sending the notices by mail, the assessor shall cause the information required in this section on that real estate to be advertised in the state paper and in a newspaper, if any, of general circulation in the county in which the real estate lies. Such a statement or advertisement is sufficient legal notice of delinquent taxes. If those taxes and interest to date of payment and costs are not paid by February 21st, the State Tax Assessor shall record by March 15th, in the registry of deeds of the county or registry district where the real estate lies, a certificate signed by the assessor, setting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331; the description of the real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331; the amount of unpaid taxes and interest; the amount of costs; and a statement that demand for payment of those taxes has been made, and that those taxes, interest and costs remain unpaid. The costs charged by the register of deeds for the filing may not exceed the fees established by Title 33, section 751. [PL 2023, c. 579, §2 (AMD).]

SECTION HISTORY

PL 1965, c. 115 (AMD). PL 1967, c. 271, §7 (AMD). PL 1969, c. 2, §1 (AMD). PL 1973, c. 625, §254 (AMD). PL 1977, c. 509, §§30A,30B, 30C (AMD). PL 1977, c. 679, §4 (AMD). PL 1979, c. 666, §§29-31 (AMD). PL 1981, c. 279, §32 (AMD). PL 1981, c. 706, §§13,14 (AMD). PL 1987, c. 667, §23 (AMD). PL 1989, c. 857, §77 (AMD). PL 1991, c. 846, §12 (AMD). PL 2017, c. 478, §4 (AMD). PL 2019, c. 401, Pt. A, §12 (AMD). PL 2023, c. 579, §2 (AMD).

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