

§1227. Liens

1. Form and effect. Upon the failure of an employer to pay the amount assessed pursuant to section 1225, the commissioner may file in the registry of deeds of any county a certificate under the commissioner's official seal, stating the name of the employer; the employer's address; the amount of the contributions and interest or penalties assessed and in default; and that the time in which an appeal is permitted pursuant to section 1226 has expired without the appeal having been taken or that delay will jeopardize collection. When the certificate is duly filed and recorded, the amount of the assessment is a lien upon the entire interest of the employer, legal or equitable, in any real or tangible personal property situated within the jurisdiction of the office in which that certificate was filed. A lien obtained in this manner is a lien for taxes, and the priority of the lien is governed by the laws of this State. The liens are subordinate to any real estate mortgage previously recorded as required by law. A lien for contributions or interest is not valid against a person who purchases personal property from the employer in the usual course of business in good faith and without actual notice of the lien. The lien may be enforced against any real or personal property by a civil action in the name of the commissioner. The commissioner shall discharge any such lien upon receiving, from any such employer against whose property a lien certificate has been filed, a good and sufficient bond with sureties conditioned upon the payment of the amount of contributions and interest as finally determined, together with any additional amount that may have become due or may have accrued under this chapter and costs of court, if any.

The remedies in this subsection are in addition to all other remedies.

[PL 2025, c. 390, Pt. A, §47 (AMD).]

2. Filing lien. Certificates of liens for contributions or interest, or certificates discharging the liens prepared in accordance with this section, must be received, recorded and indexed by registrars of deeds in the same manner as similar instruments are recorded and indexed. The fee to be paid by the commissioner for recording each certificate is the usual and customary fee, which need not be prepaid. This recording fee, along with all other filing fees pursuant to section 1225, subsection 7, is the liability of the employer and must be assessed as part of the lien pursuant to subsection 1.

[PL 1993, c. 312, §4 (AMD).]

3. Enforcement of lien. After any assessment has become final and rights of appeal exhausted or lost by virtue of failure to exercise those rights, any property, real or personal, upon which a lien has been claimed under this chapter may be sold, after due notice, in conformity with the law applicable to sales of real or personal property on executions issued in personal actions, in connection with which sales the commissioner shall have the same rights, privileges, duties and responsibilities as one in whose favor an execution is issued.

[PL 1983, c. 351, §33 (AMD).]

SECTION HISTORY

PL 1975, c. 462, §9 (NEW). PL 1977, c. 189 (AMD). PL 1981, c. 557, §1 (AMD). PL 1983, c. 351, §§31-33 (AMD). PL 1987, c. 14, §§1,2 (AMD). PL 1993, c. 312, §4 (AMD). RR 2023, c. 2, Pt. E, §116 (COR). PL 2025, c. 390, Pt. A, §47 (AMD).

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