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

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

A. Doors and windows on the property are continuously boarded up, broken or left unlocked; [PL 2021, c. 127, §2 (NEW).]

B. Rubbish, trash or debris has observably accumulated on the property; [PL 2021, c. 127, §2 (NEW).]

C. Furnishings and personal property are absent from the property; [PL 2021, c. 127, §2 (NEW).]

D. The property is deteriorating so as to constitute a threat to public health or safety; [PL 2021, c. 127, §2 (NEW).]

E. Reports of trespassers, vandalism or other illegal acts being committed on the property have been made to local law enforcement authorities; and [PL 2021, c. 127, §2 (NEW).]

F. Other reasonable indicia of abandonment. [PL 2021, c. 127, §2 (NEW).]

[PL 2021, c. 127, §2 (NEW).]

**2. Determination of abandonment.**  Upon acquiring title to residential real estate for nonpayment of property taxes under section 943, a municipality may, through its code enforcement officer or other public official, make a determination that the property is abandoned. The code enforcement officer or other public official making the determination that the property is abandoned shall certify that determination and file a copy of that certification with the registry of deeds in the county in which the property is located. The certification must contain the following information:

A. The name and title of the code enforcement officer or other public official making the determination of abandonment; [PL 2021, c. 127, §2 (NEW).]

B. A description of the real estate and information regarding the filing of a tax lien and foreclosure with regard to the property; [PL 2021, c. 127, §2 (NEW).]

C. The name of the owner of the property at the time of foreclosure; [PL 2021, c. 127, §2 (NEW).]

D. A description of the factors considered by the code enforcement officer or other public official that contributed to the determination of abandonment; and [PL 2021, c. 127, §2 (NEW).]

E. The signature of the code enforcement officer or other public official making the determination of abandonment. [PL 2021, c. 127, §2 (NEW).]

The code enforcement officer or other public official making the determination that the property is abandoned shall certify that the property is abandoned and file a copy of that certification with the registry of deeds in the county in which the property is located.

For the purposes of this subsection, "residential real estate" means property that includes a residential structure that has one to 4 residential units.

[PL 2021, c. 127, §2 (NEW).]

**3. Tax liens for abandoned property recorded after December 1, 2021.**  Notwithstanding section 946‑B, a person may not commence an action against the validity of a governmental taking of real estate for nonpayment of property taxes upon the expiration of a 6-month period immediately following a certification under subsection 2 that the property is abandoned. This subsection applies to a tax lien recorded after December 1, 2021.

[PL 2021, c. 127, §2 (NEW).]

**4. Program to monitor municipal abandoned property.**  A municipality that certifies abandoned property under this section shall submit the address and parcel data for the abandoned property to the Maine Redevelopment Land Bank Authority under Title 30‑A, chapter 204 for use in determining opportunities for redevelopment.

[PL 2023, c. 26, §1 (AMD).]

SECTION HISTORY

PL 2021, c. 127, §2 (NEW). PL 2023, c. 26, §1 (AMD).

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