

## **Tax Lien Notice Confusion**

It has come to the attention of MMA Legal Services that some taxpayers are confused by the additional information the new senior tax lien law now requires be included in the 30-day demand notice sent under the real estate tax lien mortgage process. To review, legislation enacted last year now requires the 30-day demand notice required by 36 M.R.S. § 942 to include contact information for the Maine Bureau of Consumer Credit Protection.

The Bureau has reported that some taxpayers are trying to pay their outstanding taxes directly to the Bureau rather than to their municipal office. Some forms used by municipalities may contain the heading "State of Maine" and may be formatted such that the Bureau's contact information appears in the body of the notice rather than in a separate box.

To avoid further confusion and delay in receipt of tax payments, we recommend that municipal tax collectors state the name of the municipality as the heading on the lien form or place the notice on municipal letterhead. We also strongly recommend that a conspicuous statement be included in all 30-day demand notices directing taxpayers who wish to pay their delinquent taxes to a phone number or address to contact the municipal office.