

**§1282. Filing of certificate to create mortgage; foreclosure provisions; notice; discharge**

The filing of the certificate provided for in section 1281 in the registry of deeds shall be deemed to create and shall create a mortgage on such real estate to the State, having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to the State all the rights usually incident to a mortgage, except that the mortgagee shall not have any right of possession of such real estate until the right of redemption shall have expired.

Part payments accepted during the redemption period shall not interrupt or extend the redemption period or in any way affect the foreclosure proceedings. If the total amount necessary for redemption is not paid before the mortgage is foreclosed, the mortgagor shall be entitled to a refund of such part payments made after the filing of the certificate provided for in section 1281.

If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in the registry of deeds as provided for in this section and section 1281, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

The filing of such certificate in the registry of deeds shall be sufficient notice of the existence of the mortgage.

In the event that such tax, interest and costs, together with the fees established by Title 33, section 751 for recording the discharge, are paid within the period of redemption, the State Tax Assessor shall discharge that mortgage in the same manner as is now provided for the discharge of real estate mortgages and shall record that discharge in the appropriate registry of deeds. [PL 1991, c. 846, §13 (AMD).]

A discharge of a tax lien mortgage given after the right of redemption has expired that has been recorded by the State Tax Assessor in the registry of deeds has the force and effect of a discharge given and recorded before the right of redemption has expired, unless the State has conveyed any interest based upon the title acquired from the affected lien. This paragraph applies to discharges of tax lien mortgages given after October 1, 1935. [PL 2017, c. 375, Pt. F, §1 (NEW); PL 2017, c. 375, Pt. F, §4 (AFF).]

Each owner may pay for that owner's proportionate ownership in any tract of land whether in common or not, and upon filing with the State Tax Assessor a certificate containing a suitable description of the property on which the owner desires to pay the taxes and where the same is located, and paying the amount due, together with interest and costs, must receive a certificate from the State Tax Assessor discharging the taxes on the fractional part or ownership upon which such payment is made. [PL 2019, c. 501, §25 (AMD).]

**SECTION HISTORY**

PL 1969, c. 2, §2 (AMD). PL 1981, c. 698, §182 (AMD). PL 1991, c. 846, §13 (AMD). PL 2017, c. 375, Pt. F, §1 (AMD). PL 2017, c. 375, Pt. F, §4 (AFF). PL 2019, c. 501, §25 (AMD).

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