

**§946-B. Tax-acquired property and the restriction of title action**

**1. Tax liens recorded after October 13, 2014.** Except as provided in section 946-C, 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 5-year period immediately following the expiration of the period of redemption. This subsection applies to a tax lien recorded after October 13, 2014.

[PL 2021, c. 127, §1 (AMD).]

**2. Tax liens recorded after October 13, 1993 and on or before October 13, 2014.** A person may not commence an action against the validity of a governmental taking of real estate for nonpayment of property taxes after the earlier of the expiration of a 15-year period immediately following the expiration of the period of redemption and October 13, 2019. This subsection applies to a tax lien recorded after October 13, 1993 and on or before October 13, 2014.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

**3. Tax liens recorded on or before October 13, 1993.** For a tax lien recorded on or before October 13, 1993, a person must commence an action against its validity no later than 15 years after the expiration of the period of redemption or no later than July 1, 1997, whichever occurs later.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

**4. Disability or lack of knowledge.** Disability or lack of knowledge of any kind does not suspend or extend the time limits provided in this section.

[PL 2013, c. 521, Pt. D, §2 (NEW).]

**SECTION HISTORY**

PL 2013, c. 521, Pt. D, §2 (NEW). PL 2021, c. 127, §1 (AMD).

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