

CHAPTER 107

UNINCORPORATED AND UNORGANIZED PLACES

SUBCHAPTER 1

GENERAL PROVISIONS

§1141. Lands in places not incorporated may be taxed by the state; forest fire tax

(REPEALED)

SECTION HISTORY

PL 1967, c. 271, §2 (AMD). PL 1969, c. 502, §9 (AMD). PL 1971, c. 544, §123 (AMD). PL 1971, c. 616, §11 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §251 (AMD). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1142. Determination of tax; list filed for public inspection

(REPEALED)

SECTION HISTORY

PL 1967, c. 271, §3 (AMD). PL 1969, c. 502, §10 (AMD). PL 1971, c. 616, §12 (AMD). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1143. Meaning of letters used in lists of lands in unorganized territory

(REPEALED)

SECTION HISTORY

PL 1969, c. 502, §11 (AMD). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1144. Real estate subject to county taxes

(REPEALED)

SECTION HISTORY

PL 1967, c. 271, §4 (AMD). PL 1971, c. 616, §13 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1145. Notice by mail; unknown owners; interest

(REPEALED)

SECTION HISTORY

PL 1967, c. 271, §5 (AMD). PL 1971, c. 616, §14 (AMD). PL 1977, c. 679, §2 (AMD). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1146. Assessments repealed

(REPEALED)

SECTION HISTORY

PL 1971, c. 616, §15 (NEW). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

§1147. Unorganized territory**(REPEALED)****SECTION HISTORY**

PL 1971, c. 616, §15 (NEW). PL 1977, c. 698, §6 (AMD). PL 1979, c. 666, §26 (RP). PL 2005, c. 609, §2 (NEW). PL 2007, c. 466, Pt. A, §59 (RP).

SUBCHAPTER 2**VALUATION****§1181. Lands in unorganized territory**

The Commissioner of Agriculture, Conservation and Forestry shall provide to the State Tax Assessor at the State Tax Assessor's request all information in the commissioner's possession touching the value and description of lands in the unorganized territory and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested, shall in like manner provide all information in their possession touching said valuation to the State Tax Assessor. [PL 2025, c. 113, Pt. D, §70 (AMD).]

In fixing the valuation of unorganized townships, whenever practicable the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the State Tax Assessor shall value the soil and such growth separately for purposes of taxation. [PL 1977, c. 509, §30 (RPR).]

SECTION HISTORY

PL 1967, c. 271, §6 (AMD). PL 1969, c. 502, §12 (AMD). PL 1973, c. 460, §18 (AMD). PL 1975, c. 339, §14 (AMD). PL 1977, c. 509, §30 (RPR). PL 2011, c. 657, Pt. W, §6 (REV). PL 2025, c. 113, Pt. D, §70 (AMD).

§1182. Returns to State Tax Assessor for unorganized territory; penalty for failure**(REPEALED)****SECTION HISTORY**

PL 1971, c. 616, §16 (RP).

SUBCHAPTER 3**PERSONAL PROPERTY TAX****§1231. Returns to State Tax Assessor**

On or before the first day of May in each year, every owner or person in charge or control of personal property that on the first day of April of that year is situated, whether permanently or temporarily, within the unorganized territory shall return to the State Tax Assessor on a form to be furnished by the State Tax Assessor a complete list of such property that would not be exempt from taxation if it were located in a municipality of this State and that is not otherwise subject to taxation under this Part. That property must be taxed at the rate established by the State Tax Assessor as provided in section 1602. [PL 2007, c. 627, §30 (AMD).]

A person who knowingly makes a fraudulent return under this section commits a civil violation for which a fine of not less than \$100 nor more than \$500 for each violation must be adjudged. [PL 2007, c. 627, §30 (AMD).]

SECTION HISTORY

PL 1973, c. 625, §252 (AMD). PL 1975, c. 272, §44 (AMD). PL 1977, c. 696, §270 (AMD). PL 1979, c. 666, §27 (AMD). PL 2007, c. 627, §30 (AMD).

§1232. Proceedings on delinquency

A lien is created on all personal property for taxes levied under section 1602 on the property and expenses incurred in accordance with section 1233, and the property may be sold for the payment of the taxes and expenses at any time after October 1st. When the time for the payment of the tax to the State Tax Assessor has expired, and it is unpaid, the State Tax Assessor shall give notice thereof to the delinquent property owner, and unless that tax is paid within 60 days, the State Tax Assessor may issue a warrant to the sheriff of the county, requiring the sheriff to levy by distress and sale upon the personal property of the property owner, and the sheriff or the sheriff's deputy shall execute the warrant. Any balance remaining after deducting taxes and necessary additions made in accordance with this subchapter must be returned to the owner or person in possession of the property; the State Tax Assessor may certify the unpaid taxes to the Attorney General, who shall bring a civil action in the name of the State. [PL 2019, c. 401, Pt. A, §11 (AMD).]

In addition to the procedure authorized in this section, the State Tax Assessor may follow the procedure provided in section 612 and, with regard to that procedure, is subject to the same rights and obligations as a municipality or municipal officers. [PL 2019, c. 401, Pt. A, §11 (AMD).]

SECTION HISTORY

PL 1973, c. 625, §253 (AMD). PL 1977, c. 679, §3 (AMD). PL 1979, c. 666, §28 (AMD). PL 1983, c. 403, §2 (AMD). PL 2019, c. 401, Pt. A, §11 (AMD).

§1233. Failure to make return; penalty

Should any owner or person responsible for or in control of personal property taxable by the State Tax Assessor, as provided in section 1231, neglect or refuse to comply with the requirements of this subchapter, the State Tax Assessor may secure the necessary information by such methods as the State Tax Assessor considers advisable, and the necessary expense incurred in securing such information must be added to the tax assessed against the property of such owner or person and paid to the State Tax Assessor with the tax. [PL 2025, c. 113, Pt. D, §71 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §71 (AMD).

SUBCHAPTER 4

DELINQUENT TAXES

§1281. Payment of taxes; delinquent taxes; publication; certificate filed in registry

Annually, after January 15th but no later than January 31st, the State Tax Assessor shall send by mail to the last known address of each owner of real estate subject to assessment under section 1602, including supplementary taxes assessed under section 1331, upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed and the amount of unpaid taxes and interest, and alleging that a lien is claimed on that real estate for payment of those taxes, interests and costs, with a demand that payment be made by the next February 21st. For property that constitutes a

homestead for which a property tax exemption is claimed under chapter 105, subchapter 4-B, the State Tax Assessor shall include in the written notice to the owner named on the tax lien mortgage that that owner may be eligible to file an application for tax abatement under section 841, subsection 2, indicating that the State Tax Assessor, upon request, will assist the owner in requesting an abatement and provide information regarding the procedures for making such a request. The notice must also indicate that the owner may seek assistance from an advisor who can help the owner work with the State Tax Assessor to avoid tax lien foreclosure and provide information regarding ways to contact sources of assistance including legal services providers described in Title 4, section 18-A, subsection 1, paragraph B. The Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection, by July 15th annually, shall post on a publicly accessible website information on accessing sources of assistance, and that information may be used by the State Tax Assessor in providing the information required in the notice. Before posting this information, the bureau shall consider input, if any, received from legal services providers, counselors and state and federal agencies involved in foreclosure prevention matters. If the owners of any such real estate are unknown, instead of sending the notices by mail, the assessor shall cause the information required in this section on that real estate to be advertised in the state paper and in a newspaper, if any, of general circulation in the county in which the real estate lies. Such a statement or advertisement is sufficient legal notice of delinquent taxes. If those taxes and interest to date of payment and costs are not paid by February 21st, the State Tax Assessor shall record by March 15th, in the registry of deeds of the county or registry district where the real estate lies, a certificate signed by the assessor, setting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331; the description of the real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331; the amount of unpaid taxes and interest; the amount of costs; and a statement that demand for payment of those taxes has been made, and that those taxes, interest and costs remain unpaid. The costs charged by the register of deeds for the filing may not exceed the fees established by Title 33, section 751. [PL 2023, c. 579, §2 (AMD).]

SECTION HISTORY

PL 1965, c. 115 (AMD). PL 1967, c. 271, §7 (AMD). PL 1969, c. 2, §1 (AMD). PL 1973, c. 625, §254 (AMD). PL 1977, c. 509, §§30A,30B, 30C (AMD). PL 1977, c. 679, §4 (AMD). PL 1979, c. 666, §§29-31 (AMD). PL 1981, c. 279, §32 (AMD). PL 1981, c. 706, §§13,14 (AMD). PL 1987, c. 667, §23 (AMD). PL 1989, c. 857, §77 (AMD). PL 1991, c. 846, §12 (AMD). PL 2017, c. 478, §4 (AMD). PL 2019, c. 401, Pt. A, §12 (AMD). PL 2023, c. 579, §2 (AMD).

§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).

§1283. Supervision, administration and sale of real estate

A copy of the lien certificate shall be filed in the office of the State Tax Assessor. On the 30th day of March annually, whenever the State shall have acquired title to real estate assessed for any taxes assessed under chapter 115, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid taxes and interest and costs on the books of the State shall be charged against the Unorganized Territory Education and Services Fund. [PL 1985, c. 459, Pt. C, §9 (AMD).]

Whenever the State acquires title to real estate under this subchapter, except real estate that is a permanent residence, as defined in section 681, the State Tax Assessor shall cause an inventory to be made of all the real estate. The inventory must contain a description of the real estate, amount of accrued taxes by years and any other information necessary in the administration and supervision of the real estate. A copy of the inventory must be furnished to the Commissioner of Agriculture, Conservation and Forestry and the Commissioner of Inland Fisheries and Wildlife prior to the convening of the Legislature. The assessor shall report annually to the Legislature not later than 15 days after it convenes. The report must contain a copy of the inventory of real estate then owned by the State and such recommendations as to the disposition of this real estate the assessor, the Commissioner of Agriculture, Conservation and Forestry and the Commissioner of Inland Fisheries and Wildlife may wish to make. Whenever the State acquires title to real estate that is a permanent residence, as defined in section 681, the State Tax Assessor may cause an inventory to be made of that real estate; that inventory must comply with the requirements of this paragraph. [PL 2017, c. 375, Pt. F, §2 (AMD); PL 2017, c. 375, Pt. F, §4 (AFF).]

The State Tax Assessor shall, after authorization by the Legislature, sell and convey any such real estate; but shall in all cases of sales, except sales to the former owners of the real estate, give public notice of the proposal to sell such real estate and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. Sales of such real estate or any stumpage on that real estate may not be made by the State Tax Assessor except by authorization of the Legislature. Notwithstanding any provisions of this chapter to the contrary, if the State Tax Assessor has not yet conveyed such real estate, the State Tax Assessor may convey the real estate to the prior owner under

the authorization of this section if the tax, interest and costs are satisfied by way of full payment, compromise or abatement. [PL 2017, c. 375, Pt. F, §3 (AMD); PL 2017, c. 375, Pt. F, §4 (AFF).]

The supervision, administration, utilization and vindication of the rights of the State in such real estate shall be vested in the State Tax Assessor until title is conveyed or otherwise disposed of by the Legislature. [PL 1967, c. 271, §8 (AMD).]

All money received from the sale or use of such real estate shall be credited to the Unorganized Territory Education and Services Fund. [PL 1985, c. 459, Pt. C, §10 (AMD).]

This section shall apply to real estate acquired through tax sales and owned by the State. [PL 1967, c. 271, §8 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §8 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §255 (AMD). PL 1975, c. 339, §15 (AMD). PL 1981, c. 706, §15 (AMD). PL 1985, c. 459, §§C9,C10 (AMD). PL 1999, c. 414, §14 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2017, c. 375, Pt. F, §§2, 3 (AMD). PL 2017, c. 375, Pt. F, §4 (AFF).

§1284. Action to recover taxes

The State Tax Assessor may bring a civil action in the State Tax Assessor's own name to enforce the lien on real estate created by section 552 to secure the payment of state taxes assessed under sections 1331 and 1602 upon real estate not liable to be assessed in any municipality. The action must be begun after the expiration of 8 months and within one year after August 1st following the date the taxes were assessed. The proceedings must be in accordance with section 941, except that the preliminary notice and demand for payment of the tax as provided in that section may not be required. [PL 2023, c. 523, Pt. A, §13 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §9 (AMD). PL 1969, c. 2, §3 (AMD). PL 1973, c. 625, §256 (AMD). PL 1979, c. 666, §32 (AMD). PL 2019, c. 501, §26 (AMD). PL 2023, c. 523, Pt. A, §13 (AMD).

§1285. Collection of taxes in unorganized territory

In addition to the methods of collecting state taxes provided by law, owners of real estate in the unorganized territory are liable for payment of such taxes to the State Tax Assessor upon demand. If such taxes are not paid within 30 days after such demand, the State Tax Assessor may collect the same, with interest as provided by law, by a civil action in the name of the State. This action must be brought in a court of competent jurisdiction in the county where such real estate is located, and the Attorney General may begin and prosecute such actions when requested by the State Tax Assessor. The demand is sufficient if made by a writing mailed to such owner or the owner's agent at the owner's usual post office address. In case such owner resides outside the State and has no agent within the State known to the State Tax Assessor, such demand is sufficient if made upon the Director of the Bureau of Forestry. Such action must be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execution and collecting the same is deemed a waiver of the rights of the State under sections 1281 and 1282. In case the owners of any such real estate are unknown, the demand is sufficient if advertised in the state paper and in some newspaper, if any, published in the county in which the real estate is located. [PL 2019, c. 379, Pt. A, §7 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §10 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §257 (AMD). PL 1975, c. 765, §16 (AMD). PL 1979, c. 666, §33 (AMD). PL 2019, c. 379, Pt. A, §7 (AMD).

§1286. Limitation on recovery of real estate sold for taxes in unorganized territory

When the State has taxed real estate in the unorganized territory, and the State Tax Assessor has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the State Tax Assessor show that the grantee, or the grantee's heirs or assigns, has paid the state and county taxes on that real estate, or on the grantee's acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing real estate in the unorganized territory taxed by the State, and the pertinent records of the State Tax Assessor show that the grantee or that grantee's predecessors under that deed have paid the state and county taxes on that real estate, or on that person's acres or interest in those acres as stated in the deed, continuously for 20 years subsequent to recording that deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom that person claims, have, during that period, held such exclusive, peaceable, continuous and adverse possession of that real estate, acres or interest in those acres as comports with the ordinary management of real estate in the unorganized territory in this State, and it further appears that during such period a former owner, or person claiming under that former owner, has not paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, an action may not be maintained by a former owner, or those claiming under that former owner, to recover such real estate or to avoid such deed, unless commenced within those 20 years. That payment gives the grantee or the grantee's heirs or assigns or the person claiming a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed. [PL 2025, c. 113, Pt. D, §72 (AMD).]

This section applies to rights and interests acquired under tax sales made by the State Tax Assessor for the nonpayment of taxes. [PL 2025, c. 113, Pt. D, §72 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §11 (AMD). PL 1981, c. 706, §16 (AMD). PL 2025, c. 113, Pt. D, §72 (AMD).

§1287. Action may be commenced in 10 years after disability

If any former owner, or person claiming under that former owner, during the period of 20 years, or any portion of that period, is a minor, is suffering from a mental illness, is imprisoned or is absent from the United States, that person may, if otherwise entitled, bring such action at any time within 10 years after such disability is removed, notwithstanding that the period of 20 years has expired, and if such person dies during the continuance of the disability, and a determination or judgment has not been had on that person's title or right of action, such action may be brought by that person's heirs or other person claiming under that person at any time within 10 years after that person's death, notwithstanding that the 20 years have elapsed. [PL 2025, c. 113, Pt. D, §73 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §73 (AMD).

§1288. Applicability of provisions

Sections 1286 and 1287 shall not apply to actions between cotenants.

SUBCHAPTER 5

SUPPLEMENTAL ASSESSMENTS

§1331. Supplemental assessments

Supplemental assessments may be made within 3 years from the last assessment date whenever it is determined that any estates in the unorganized territory liable to taxation have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment. The State Tax Assessor may, by supplement to the list of assessments, assess such estates for their due proportion of such tax. Any supplemental assessments shall be made in the same manner as the original assessment should have been made. Such supplemental assessment shall be based on the valuation to be established by the State Tax Assessor. [PL 1981, c. 706, §17 (AMD).]

The lien on real estate created by section 552 may be enforced as provided in section 1282. [PL 1977, c. 509, §31 (RPR).]

Persons subjected to a tax under this section are deemed to have received sufficient notice if the notice required by section 706-A was given. [PL 2017, c. 367, §9 (AMD).]

Interest shall accrue on supplemental assessments from October 1st of the year to which the property tax applies, except that the taxpayer has a 2-month period from the assessment of the supplemental tax during which all interest will be automatically waived if the tax is paid. [PL 1987, c. 772, §20 (NEW).]

SECTION HISTORY

PL 1967, c. 271, §12 (AMD). PL 1969, c. 502, §13 (AMD). PL 1973, c. 625, §258 (AMD). PL 1977, c. 509, §31 (RPR). PL 1981, c. 706, §17 (AMD). PL 1987, c. 772, §20 (AMD). PL 2017, c. 367, §9 (AMD).

§1332. Abatement where double tax

(REPEALED)

SECTION HISTORY

PL 1975, c. 765, §17 (RP). PL 1975, c. 771, §403 (AMD). PL 1977, c. 477, §4 (RP).

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