

## COMPLYING WITH NEW SENIOR TAX LIEN NOTICE REQUIREMENTS

MMA's Legal Services has fielded lots of requests lately for updated lien forms to comply with the law enacted last year to help qualifying low-income seniors avoid foreclosure.

All required information, including updated lien forms, is located in the most recent edition of our *Guide to Municipal Liens*, issued in November, 2016, and supplemented in December, 2018. **All versions of our sample 30-day notice forms linked in Appendix 1 to the online manual have been updated.** The new required information is contained in a gray box at the top of the form.

If your municipality still has an older hard copy of the manual, you should replace it with the 2016 edition of the manual as supplemented in 2018. The manual and supplement are available for purchase in hard copy or can be downloaded and printed for free from MMA's website (<https://www.memun.org/Member-Center/Manual-Collection/Liens> ). **The online version incorporates the 2018 supplement as do all the forms in the online appendices.**

We have also heard that widely used tax software programs may not yet have updated forms. We've been asked if the new required information can be printed as a separate document and simply included in the same envelope as the 30-day notice. In our opinion, the best practice is to include the new required information in the lien notice itself if possible or to print the information on the back of the lien notice. Doing so would better position the municipality to prove that it gave all required notices.

Detailed information on specific requirements can be found in the updated manual. We have also summarized the law in a December 2018 *Maine Town & City* article [https://www.memun.org/Documents?Command=Core\\_Download&EntryId=12228](https://www.memun.org/Documents?Command=Core_Download&EntryId=12228) (SFP/5-2-19)