

MAINE STATE LEGISLATURE

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May 26, 1937

Mr. Samuel Low
Assistant Cashier
The Rumford National Bank
Rumford, Maine

Dear Sirs

Answering your inquiry of May 24, I am pleased to call your attention to Section 9, Chapter 13, Revised Statutes, which provides, in part, as follows:

"Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed, to pay the pro rata or proportional share of taxes the taxable year of such assessed taxes shall be from April to April."

This appears to be the only provision of statute which would indicate that the taxes assessed on real estate shall be from April to April.

It seems to me that unless there is an agreement between the seller and the purchaser of real estate, the person who is the owner or in possession of the property on April first would be liable for the amount of the tax.

Very truly yours,

Sanford L. Fogg
Deputy Attorney General

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