MAINE STATE LEGISLATURE

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April 5, 1938

Mr. Philip A. Whitehouse
Chairman of Selectmen
Winter Harbor, Maine

Dear Mr. Whitehouse:

In your letter of March 28, you ask some questions as to the legality of the town accepting money for taxes from a mortgagee in cases where a mortgage lien has been placed on the property for taxes, and the redemption time has expired.

In such cases, assuming that all of the proceedings were properly taken, the town is owner of the real estate and the selectmen, if authorized by a town meeting, can sell and dispose of such property to any person who is willing to buy it. If the lien has expired title could not be reinvested in the original owner by a discharge of the lien because when the date of time of redemption has passed the town becomes the record title owner and then the town must sell and dispose of the property as an independent transaction and not as a payment of back taxes. In the illustration which you cite it would be my opinion, although I have no jurisdiction in advising towns and you are not justified in acting on my opinion but to consult your own attorney, that Mrs. Smallidge has no further interest in the property after the lien has been foreclosed.

I assume you have had the recent bulletins published by Mr. Holley's office in which he has advised that after the period of redemption has expired on a tax lien, the property is owned outright by the town and that it should be so treated and no taxes assessed against it in subsequent years.

Very truly yours,

Frank U. Burkett
Attorney General

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