

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

tories, and, in the enforcement or collection of the tax, all State taxes, including any taxation for school purposes or road construction and maintenance, should be included in the lien action.

In connection with so-called deorganized municipalities, it is proper for you to include in your tax lien or in any other procedure that you use for the collection of State taxes, any amounts especially assessed for the purpose of debt retirement of the particular area against which the tax is assessed.

Very truly yours,

FRANK I. COWAN
Attorney General

October 7, 1941

Hon. George E. Hill
State Tax Assessor
Augusta, Maine

Dear Sir:

*In re Conveyance of Real Estate Owned by Municipalities which
have been Deorganized since Acquisition of such Real Estate*

In my opinion, under the various Acts deorganizing municipalities, the real and personal property of such municipalities vests in the State of Maine, but for the benefit of such municipalities. The language of Section 1 of Chapter 73 of the Public Laws of 1937 certainly contemplates the possibility of reorganization of such areas and, by implication when taken in connection with the language of Section 1 of the deorganizing statute, contemplates that any public property owned by the municipalities at the time of deorganization, shall be restored when such reorganization takes place.

Under the circumstances, it seems to me that a deed of real estate in such an area, the title to which was in the town prior to deorganization, should be executed in the name of the State of Maine, as grantor. It should recite the statutes providing for the deorganization of the particular municipality involved, and also Chapter 73 of the Public Laws of 1937. The deed should further recite that the "powers" of the municipality have been vested in the State Tax Assessor and that it is acting under those powers that the deed is given. Such powers include the power that the inhabitants of the town formerly had to convey or authorize the conveyance of property owned by said municipality. The deed should be signed by the State Tax Assessor acting in his capacity under said Chapter 73 of the Laws of 1937, as amended.

Very truly yours,

FRANK I. COWAN
Attorney General