

# MAINE STATE LEGISLATURE

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STATE OF MAINE

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REPORT

OF THE

ATTORNEY GENERAL

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for the calendar years

1941--1942

June 4, 1943

To:  
David H. Stevens

Assessor

From:  
Frank I. Cowan

Attorney General

*Town Hall, Silver Ridge Plantation*

I have your memo of April 8 asking if you have authority to sell an abandoned town hall located in what was formerly the plantation of Silver Ridge. While there is a close question as to the authority which you may have to sell a building that has been dedicated to public use, it seems to me that in the present instance it is best to lay down a practical rule, this not to serve as a precedent in any other case. The building was originally a school and under the statutes it would pass at deorganization under the control of the Commissioner of Education, had it not long since been abandoned as a school by the plantation itself. From the information you have given me, it seems that after its abandonment as a school it was used as a town hall. This department knows nothing about the origin of the title and whether or not the failure to continue using the building as a school caused the real estate to revert to the original grantor or his heirs. It would depend on the form of the deed which the plantation received.

Assuming that Silver Ridge owned the property in fee and that it some years ago changed the use of the property from that of a school house to that of a town hall and that it has now wholly abandoned it as a building for public uses, so that there is danger of this building's falling into decay and being a total loss, in my opinion you have authority to preserve the property rights of the town by selling the building and the land on which it stands. The proceeds of the sale, of course, must be held in trust for the people of the community.

FRANK I. COWAN  
Attorney General

June 15, 1943

To:  
A. L. Huot, Auditor

Bureau of Taxation

From:  
Frank A. Farrington, Deputy

Attorney General

*Church Buildings at Edmunds*

Title to real estate in deorganized towns is in the State in trust for the deorganized town, and under the general powers given to the State Tax Assessor in managing the affairs of such deorganized towns, he has broad enough power to make use of such property for the benefit of the community.

It is the opinion of this department that the church building in Edmunds, if it is the property of the deorganized town, may properly

be used by the Department of Education for a school, with the consent of the State Tax Assessor. There is no need of a transfer of title by deed. It is noted, in the first paragraph of your memorandum of June 14th that this church building is the property of the deorganized town "as near as can be ascertained at this time." If there is any question as to the title of this church building, that fact should be determined before any action is taken.

FRANK A. FARRINGTON

Deputy Attorney General

June 17, 1943

To:

David H. Stevens, State Tax Assessor

Bureau Taxation

From:

Frank I. Cowan, Attorney General

*Your Memo of Feb. 16, 1943*

I have before me your memo of February 16th asking in regard to title to property in deorganized towns on which tax liens have run 18 months.

1. If the tax lien is a good one (and we shall assume that it is good and leave the matter of its questionable value to some person who might claim it as a defense to our title) the town of Williamsburg had acquired title sometime in the year 1936 or 1937. If the first lien was not good, but a subsequent lien was good the town acquired title under a subsequent lien. The McLaughlin property, so called, being the property of the town after the expiration of the period of redemption would not be subject to tax by the State and the action of the State in advertising the property in November, 1942 was without valid effect and nothing passed under the deed to the Forestry Department.

2. If the lien action by the town of Williamsburg was invalid for the years 1935, 1936 and 1937, then no title accrued to the town by reason of the lien proceedings. In such case it was proper to assess a State tax and tax title would pass to State under deed to the Forestry Department in 1942.

3. When the town was deorganized under the provisions of Chapter 84 of the Private and Special Laws of 1939 which became effective on March 31, 1940, the title to all property of the town passed to the State to hold as trustee for the people of the community. If the McLaughlin farm had become town property by reason of tax lien no tax should have been assessed for 1940 against the property. If it did not become town property, then the State tax was properly assessed because deorganization of a town does not relieve private property of the burden of State taxation.