

# MAINE STATE LEGISLATURE

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December 1, 1943

To William D. Hayes, State Auditor  
Re: Interpretation of the Decision in Frankfort v. Waldo Lumber Co.,  
128 Maine 1.

The opinion of Judge Barnes is very beautifully and powerfully written, and if the reader is not careful, he will read into the opinion matters that are not actually there.

Judge Barnes has very clearly and succinctly stated the law. I think that nowhere would there be any question about the correctness of the legal maxims he has laid down. However, what he says in the Town of Frankfort case is not that taxes may be collected at any time and that the statutes of limitations do not run against the collection. What he says is that the tax lien cannot be lost, because it is a right of the State, and that if the statute of limitations has not run against the method of collection, the tax may be collected.

I believe it is generally accepted law that a tax lien is never lost. The legislature has set up certain limited times within which a certain act must be performed in order to collect that tax. A question has always existed in my mind as to whether or not the legislature cannot at any time enlarge the period or provide new machinery for collection of taxes, so that the tax collecting agencies can reach back into the remote past and enforce the rights of the State against owners of property who are at present immune because the period during which the collector can operate has expired.

Frank I. Cowan  
Attorney General

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