

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1945-1946

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August 27, 1945

To David H. Stevens, State Assessor

Re: Lands Acquired by the State through Land Sale, so-called

I have your memo of July 11th relating to the provisions of Chapter 41 of the Public Laws of 1945, where the State Tax Assessor is responsible for the supervision and the administration of lands acquired by the State for tax delinquency through the so-called land sale procedure.

I note from your memo that the Township of Medford was originally a town and deorganized on March 31, 1940. It reorganized on November 1, 1941, as a plantation. The plantation was deorganized on March 30, 1945. Previous to the date of the first deorganization on March 31, 1940, the town placed tax liens on several parcels of land from which town taxes were due. Following the date of the first deorganization State taxes were assessed on these same parcels. In most cases the State tax assessed for the year 1940 was unpaid, and, as a result, on November 25, 1942, a State land sale took place and these properties were sold, and apparent title was placed in the State of Maine after one year from the date of the sale, or November 25, 1943. In each case the redemption period on the town tax liens expired before the State land sale took place.

You state further in your memo that in the case of these particular parcels, during the period when the municipality was reorganized as a plantation, the assessors of the plantations sold the lands on a quit claim deed to those buyers who made an offer, and that these sales were made without the knowledge that the State had any claim or potential claim on the properties, and that the situation now arises where innocent third parties have purchased lands whereon the State may have a claim.

“Question 1. Should those state taxes on those parcels which were sold by the assessors of the plantation, be charged off from the state books, taking into consideration the fact that the land sale to secure the delinquent tax and subsequent assessment of the state taxes, were made after the redemption period on the town's tax liens had expired?”

Answer. It is my opinion that after the redemption period on the town's tax liens had expired, the tax title inured to the town, and the State tax assessor's office should not have assessed a tax to the former owners, for the reason that the town had a prior tax lien which had matured, and the land sale to secure delinquent taxes and the subsequent assessment by the State on property which was owned by the township was invalid; and I believe that these particular assessments, where the assessors of the township had a good tax lien on these properties and had given good deeds, are of no effect and should be marked off on the State books.

Your second question in said memo of July 11th is, where you have made a preliminary check which revealed the fact that in many cases lands had been sold through the so-called land sale for delinquent State taxes, the redemption period of one year has expired, the assessment of

the lands for State tax purposes has ceased, but the lands are being used, either by the same person who failed to pay the tax, or in many cases by the innocent purchaser who purchased the property from the original owner, or from the owner who supposedly acquired the property through foreclosure of a mortgage, and many of these lands are being farmed and the present (supposed) owners apparently know nothing at all about any claims that the State may have on these properties, what action should the State Tax Assessor take, if any?

Answer. It is my opinion that the State Tax Assessor should get in touch with the owners of these properties and advise them that the State has tax liens on these various parcels of land, and that these tax liens have been recorded in the office of the Forest Commissioner, as required by law, and you should then make a demand upon them for the amount of tax due the State, plus interest and costs of sale and recording the same; and if you cannot collect the full amount of these tax lien claims, together with interest and costs, you will submit to me an itemized statement of same, and you can make a compromise. As attorney for the State, I will authorize you to compromise any case where there is any doubt as to the legality of the State's claim, or where there has been any accident or mistake whereby innocent purchasers may suffer.

RALPH W. FARRIS
Attorney General

August 29, 1945

To Max L. Wilder, Bridge Engineer, State Highway Commission

I have your letter of August 20th to which was attached a print of the survey plan of Minot Corner bridge over the Little Androscoggin River between the towns of Minot and Poland. You state . . . that there are three spans, one over the main river and two of shorter length over openings at the easterly end. You further state that there was formerly a dam downstream from the bridge and at that time water at normal pitch flowed through all three openings, but that this dam is not now in existence and that except at high water, the river flows through the westerly opening only. It is, however, understood that the dam may be rebuilt.

You further state . . . that the towns of Minot and Poland have applied for State and county aid for the reconstruction of the bridge, under the Bridge Act, and at the joint board meeting the estimated cost of the whole bridge was given, divided between the State, county and towns, and the towns' share was divided between Minot and Poland in proportion to the State valuation of the towns in accordance with your understanding of Section 88 of Chapter 20, R. S. 1944.

You further state that the municipal officers of Poland objected to this division of costs and stated that the Town of Poland should not participate in the cost of the entire project, which would include the two spans, the area between them and the approaches at both ends, but only in one-half of the main span and the Poland approach. It was stated that the