

MAINE STATE LEGISLATURE

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September 22, 1958

To Ernest H. Johnson, State Tax Assessor
Re: Tax Certificates - Real Estate in Unorganized Territory

I received your memorandum. . . concerning the recorded tax certificate liens on real estate in unorganized territory, and will advise that this procedure under Section 84, Chapter 16, R. S., is similar to the procedure in organized territory under Sections 88 and 89, Chapter 91-A, as stated in your memorandum.

You ask, "After a lien certificate is recorded in accordance with Section 83 of Chapter 16 to secure an unpaid real estate tax in unorganized territory, and after part payment is accepted by this office, between the date of recording the lien certificate and the date the mortgage matures under Section 84, does acceptance of such part payment nullify the forfeiture proceedings?"

Answer. It is my opinion that the acceptance of part payment in these cases would revive the time of redemption as in the foreclosure of a mortgage and might nullify the forfeiture proceedings.

This difficulty could be avoided if the State Tax Assessor did not accept the payment on account of the certificate as recorded, but advised the taxpayer that if he wishes to pay on account we would not give him credit toward the certificate, but would place his partial payments in a suspense account until the full amount of the lien and fees have been paid, at which time we would discharge the lien. If the taxpayer does not want to accept this procedure, refuse to accept part payment and return the payment on account to him.

It is my opinion that a form letter as outlined in your memorandum would be a satisfactory substitution for a waiver.

I can see no reason why the statute cannot be amended to permit acceptance of part payments without the necessity of obtaining a letter or waiver from the taxpayer and without nullifying forfeiture of the proceedings or extending the time of redemption.

Ralph W. Farris
Assistant Attorney General