

# MAINE STATE LEGISLATURE

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March 2, 1959

To: Austin Wilkins, Commissioner of Forestry

Re: Taxation of lands under the provisions of Sec. 78,  
Ch. 16, R. S. 1954

You have requested an opinion regarding lands taxed under the provisions of Section 78, Chapter 16, Revised Statutes of 1954, as amended.

If the steps required by Sections 78 through 85 have been followed to the letter, the land in question has now become state-owned property. May I refer you to paragraph 2 of Section 84 which reads as follows:

"If said mortgage, together with interest and costs, shall not be paid by the 30th day of March of the year following the filing of such certificate in the registry of deeds as provided for in this and the preceding section, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired."

Since the property is now owned by the State, the Legislature may authorize the sale of these lands to the former owners, to the highest bidder at a public sale or retain the lands.

George A. Wathen  
Assistant Attorney General

gaw/m

cc: Representative Harry R. Williams