

OPINION
47-222

August 21, 1947 (OPINION)

TAXATION

RE: Abatement of Taxes on Condemned Land

Re: Taxes on Land Conveyed by Federal Government

I had occasion a number of times to study the law relating to taxes on land that has been condemned either by state or federal governments. It is my opinion that when either the state or federal government has taken land under condemnation proceedings all proceedings for the taxation of that land are abated. It appears from your letter that the government seized the lands involved in December, 1946. It is my opinion that the 1946 taxes on these lands were then abated. All power of the county to enforce payment of any taxes on this land ceased. The only method of collecting by the county is to sell the land at tax sale. Tax sale of condemned land would be absolutely void. From the proceeding it will appear that no taxes could be levied on this land for the year 1947.

It may be that the government may either pay the 1946 taxes themselves or insist that the former owners pay the 1946 taxes themselves or insist that the former owners pay the 1946 taxes out of the compensation awarded by the government. However, if the government does not take this step, it is my opinion that the county is absolutely powerless to collect either the 1946 or 1947 taxes on these lands. It is my understanding of the federal law that when the initial steps are taken by the federal government, title actually passes to the government. The only question litigated is that of compensation but the passing of title does not depend upon actual payment of compensation.

Since real estate taxes are not personal debts or obligations of the owners of the property, there is, of course, no personal liability on the part of the former owners for the taxes abated when the government seizes the property.

NELS G. JOHNSON

Attorney General