

MAINE STATE LEGISLATURE

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April 9, 1915

To E. E. Newbert, State Treasurer
Re: State Tax - Unpaid

In reply to your inquiry as to whether the mill tax for the support of common schools would be forfeited to the State by the several cities, towns and plantation if they fail to pay their state tax within the time required by law, I beg leave to say, that I am unable to find any such statute going quite that far.

Chapter 10, Sections 4 and 5 of the Revised Statutes provides for the steps to be taken by your office for the collection of the state tax from the delinquent towns:

"Section 4. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each town therein requiring him to transmit and pay said town's proportion of the state tax for the year nineteen hundred and , to treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

"Section 5. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collectors prescribed by this chapter."

Outside of the provision in Section 123, Chapter 15, which provides that the State shall withhold school fund "so long as any state tax assessed on such town remains unpaid", I find no other provision in the law that would authorize you to go so far as to state that the school fund would be lost entirely to the delinquent towns if they fail to pay their state tax within the time provided by law.

Oscar H. Dunbar (?)
Assistant Attorney General