

MAINE STATE LEGISLATURE

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May 11, 1920

To A. W. Gordon, Educational Department
Re: Instructions to Agents in Unorganized Townships

Complying with your request for suggested instructions to your school agents in unorganized townships, I have been examining the provisions of the statutes and would suggest that you prepare instructions in a form somewhat like the following:

INSTRUCTIONS FOR COLLECTION OF TAXES BY SCHOOL AGENTS
IN UNORGANIZED TERRITORY.

Under the provisions of Sections 4 and 5 of Chapter 127 of the Public Laws of 1919, it is the duty of school agents in unorganized territory to collect and remit to the State Superintendent of Schools, the school tax of three dollars, assessed upon all male residents in his territory twenty-one years of age and over. The following suggestions are made to assist agents in this work, so that collections may be prompt and thorough.

Every agent will be provided with a warrant, accompanied by a list of names and residence of each tax payer and the amount of his tax. This warrant the agent should have with him at all times as it constitutes his authority to enforce collection of taxes and gives him the full protection of the law when he acts in accordance with it.

Agents are personally responsible for failure to use due diligence in collection of taxes committed to them; and in their own interest as well as that of the State should act promptly upon receipt of their warrant, especially in cases where they have reason to believe that the persons assessed are unreliable or likely to leave the territory over which they have charge. The fact that the amount of the tax is small does not justify the agent in being remiss in the performance of his duty.

If the agent is unable to collect the tax by the ordinary process of personal demand, the law and the language of this warrant authorize him to arrest the person taxed. This process should not be resorted to unless reasonably necessary and, of course, every possible effort should be made to secure payment of the tax without it, but if the tax payer is obstinate or delays payment unreasonably, the collector should not hesitate to perform this duty.

In all cases where an arrest is necessary, the collector should make a personal demand upon the tax payer at least twelve days before the arrest. No formality is required in the making of this demand, but it is required that the Collector be personally present and make known to the person assessed that the payment of his tax is then and there demanded, A written notice of demand is not sufficient. At any time after the expiration of twelve days from such a demand, if the tax is not paid, the collector as an officer of the law may arrest the person assessed and commit him to the county jail. He should have his warrant with him at the time. Upon arriving at the jail, he should

give to the jailer an attested copy of his warrant and a certificate signed by him showing the amount of the tax and the costs of arrest and commitment and stating that for want of goods and chattels whereon to make distress, he has arrested the taxpayer. This certificate should be in substantially the following language:

'To _____, Keeper of the County Jail within and for the County of _____:

I hereby certify that a school tax of three dollars (\$3.00) has been duly assessed upon _____, a male resident of _____ within and for the County of _____ under the provisions of Section 4 of Chapter 127 of the Public Laws of 1919, that said tax was duly committed to me as school agent for said territory for collection under the provisions of said section; that said tax has not been paid and for want of goods and chattels whereon to make distress, I have arrested said _____ and committed him to the county jail; that the costs of arrest and committing said _____ amount to \$_____.

School Agent for _____."

The copy of the warrant need not contain the names of all persons against whom taxes are assessed but it should contain the name and residence of the person arrested and the amount of his tax.

In computing costs of arrest and commitment, the officer is entitled to \$1.00 for the arrest, ten cents per mile each way by the usually travelled route for his personal travel and reasonable expenses incurred in the conveyance of the prisoner. He should also charge thirty-three cents for the copy of the warrant delivered to the jailer.

Upon the delivery of the arrested person to the jail with copy of warrant and certificate as above directed, the collector's duty with reference to the tax ceases unless the tax payer sees fit thereafter to pay the amount of the tax and charges, in which case the tax should, of course, be received by the collector and remitted with other collections.

State Superintendent of Public
Schools.

The form in which these instructions shall be gotten up is, of course, entirely discretionary and a matter of judgment on your part. I simply thought it best to put my suggestions in some form as a basis to start from and you are at perfect liberty, of course, to make whatever alterations you desire to long as the purely legal directions are not changed in any way. . .

Fred F. Lawrence
Deputy Attorney General