

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

March 10, 1936

Mr. Carroll G. Sargent
Batten, Maine

Dear Sir:

In response to yours of the 27th, I have to inform you that it is not our practice to give an official opinion in other than State matters.

Informally and unofficially, I am pleased to suggest that the legislature, by Chapter 86 of the Private and Special Laws of 1935, disorganized the town of Mount Chase. The right of the State to provide for the surrender of the organization of a town cannot be questioned. Municipal corporations are mere instrumentalities of the State for the more convenient administration of local government. Their powers are such as the legislature may confer, and these may be enlarged, abridged or entirely withdrawn at its pleasure. By the disorganization of Mount Chase, the powers previously possessed by the town reverted to the state, except a portion of them which the legislature continued in the municipality by providing that, - "the corporate existence, powers, duties and liabilities of said town shall survive for the purpose of prosecuting and defending all pending suits and causes of suits to which said town is, or may be, a party and all needful process growing out of the same, including provision for the payment of all or any judgment or debts which may be rendered against such town or exist in favor of any creditor".

The act said nothing of any outstanding taxes which had been levied but not collected prior to the effective date of the act. It has been said by the courts that the power of taxation is legislative, and cannot be exercised otherwise than under the authority of the legislature. It seems to me that when the act of disorganization became effective all power of taxation in any form was withdrawn from its authorities, and all persons holding office in the town were prohibited from attempting to exercise any of the functions of their offices except such as were expressly reserved to them.

There being nothing in the act relative to outstanding taxes which had been levied but not collected, it seems to me that your power to collect taxes ceased on and after March 1, 1936.

Very truly yours,

Deputy Attorney General