

MAINE STATE LEGISLATURE

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January 4, 1940

Honorable Frank H. Holley
State Tax Assessor
Augusta, Maine

Dear Sir:

I have your letter of December 19th, asking for an opinion from this office as to who has authority to assess a tax on the real and personal property located in what is now the town of Topsfield for the tax year beginning April 1, 1940. As stated in your letter, on said April 1, 1940, the former town of Topsfield will be unorganized territory.

The Act deorganizing the town of Topsfield is Chapter 78, Private and Special Laws of 1939. It provides that the inhabitants of the town shall organize themselves into a plantation under the general law. The method of such organization is outlined in Chapter 5 of the Revised Statutes, beginning with Section 193.

Assuming that the county commissioners act promptly, the plantation could not be organized in less than fourteen days because notices of the meeting to organize must be posted that length of time.

The statute places a duty on your office to assess and collect taxes on unorganized territory on each April 1st, and even if there was some method by which the plantation assessors elected sometime in the middle of April could assess a tax as of April 1st, I do not believe you would be justified in assuming on April 1st that the plantation would be organized as required by statute. I see nothing else for you to do but to treat this area as unorganized territory on April 1st and assess a tax on the property in the area as you would in any other part of unorganized territory of the State.

Very truly yours,

Franz U. Burkett
Attorney General

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