

MAINE STATE LEGISLATURE

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July 21, 1941.

Hon. George E. Hill
State Tax Assessor
Augusta, Maine

Dear Sir:

In answer to your inquiries of February 26th, I am pleased to advise as follows:

1. Chapter 13, Section 3, Revised Statutes, amended by Chapter 210, Public Laws of 1939, for purposes of taxation, except as provided in Section 6, "includes all lands in the State and all buildings erected thereon or affixed to the same," etc.

"There shall be a lien to secure payment of all taxes legally assessed on real estate and shall continue in force until said taxes are paid, or until said lien is otherwise terminated by law."

Section 33, Chapter 13, Revised Statutes, as amended by Chapter 285 of the Public Laws of 1933, provides that the Treasurer of State shall issue warrants for State tax annually.

Collection of State taxes in incorporated places shall be collected by collectors or constables. See Sections 3, 8, and 28, Revised Statutes. Lien enforced by action of debt.

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2. Chapter 73, Public Laws 1937.
Relating to the Termination of Organization
of Towns or Plantations. Power and Auth-
ority of State Tax Assessor: Whenever
the organization of any town or plantation
has been terminated by act of the Legislator
..... the "State Tax Assessor shall
have the power and authority to assess
taxes at any time after the act terminating
the town organization becomes operative ..
..... and shall have the same power and
authority which tax collectors now have
to enforce collection of said taxes in any
manner now provided by law", etc.

3. Chapter 51, Public Laws 1939.
An Act Relating to roads in unincorporated
places: "Collection of said road repair
taxes shall be enforced in the same manner
as provided for the enforcement of collection
of county taxes."

All county taxes hereafter assessed
shall be collected by the collectors or
constables of the several towns and paid
by them to the Treasurer of their respect-
ive towns as other taxes are paid, etc.
Chapter 285, Public Laws 1933.

4. School Tax - Plantations, etc.
R. S., Chapter 19, Section 139, Amended
by 100 P. L. 1933.

"All male residents of such unorganized
unit 21 years of age and over shall be
assessed and shall pay to the State Comm-
issioner of Education or his duly authorized
agent, a school tax of \$3.00.

The State Commissioner of Education
shall have authority to abate said tax in

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any case when conditions appear to warrant such action.

All of said taxes so collected by agents shall be remitted by them to the said Commissioner, who shall transfer such taxes to the Treasurer of State, to be credited to the appropriation for schooling in unorganized territory.

Very truly yours,

Sanford L. Fogg
Deputy Attorney General

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