

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

September 19, 1941

The Farm Lands Loan Commission
State House
Augusta, Maine

Gentlemen:

Interest, in absence of contract, is a penalty allowed for the delay or default of the debtor. "Delay or default cannot be attributed to the government", according to 15 R. C. L. 17.

A State cannot be charged interest in the absence of express legislative authority.

The Courts have passed on this question many times.

Very truly yours,

FRANK I. COWAN
Attorney General

September 19, 1941

From:
The Attorney General

To:
William D. Hayes, State Auditor

In re Mr. Waite, Franklin County.

I believe I have already replied to your inquiry of August 29th, in regard to the fee book.

When you are called in for an investigation of the affairs of any department of the State or of any subdivision of the State or of any municipality in the State, one of your implied powers is that of seizing all books and records necessary for the performance of your duty, and keeping them under your control for such reasonable time as may be necessary for you to perform your audit. If the record happens to be something which is needed by the department, subdivision or municipality you should control it in such fashion that it will be available to necessary officials having to do with that department, subdivision or municipality for reference or for new entries.

FRANK I. COWAN
Attorney General

October 7, 1941

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

Dear Sir:

In re School Taxes on Unorganized Territories

In my opinion, there should be no distinction made between any types of taxation assessed against property in unorganized terri-