

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

Section 227-C (3) provides for retention of rights under Sections 227 to 233, inclusive, of Chapter 1 of the Public Laws of 1933. It therefore follows that retirement under the circumstances set forth in your memorandum is retirement under the provisions of Sections 227-A to 227-T of Chapter 328, Public Laws of 1941, and that no refund of amounts paid to the new System should be made.

Deputy Attorney General

December 23, 1942

From:

Frank A. Farrington, Deputy Attorney General

To:

David H. Stevens, State Tax Assessor

Subject: School Funds in Deorganized Towns

Reference is to your memorandum of December 22nd. In reply to your inquiry and with reference to a previous inquiry by George E. Hill, former State Tax Assessor, on December 16, 1941, and the replies of the Attorney General of December 17 and 18, 1941, the following answer is given.

The memorandums of the Attorney General, indicated above, seem to have been misinterpreted as nothing is found in them which states that bills contracted for but not paid, where funds are available for payment, would make such funds constitute unexpended funds. The memorandums referred to do state that funds coming within the definition of Section 2 of Chapters 4 and 21 of the Private and Special Laws of 1941 should be delivered to the State Treasurer.

It is the opinion of this department that the intent of the legislature was to prevent use of school funds for other than school purposes and that any school funds in the possession of the town at the time of deorganization which would cover bills contracted for but unpaid, should not be considered as funds unexpended for school purposes.

This same theory would apply to funds which would be apportioned to the town covering the period before deorganization and which funds could be used by the State Tax Assessor in administering the affairs of the town after deorganization, in so far as bills contracted for school purposes prior to deorganization, but unpaid, are concerned.

Deputy Attorney General