

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1943--1944

municable. The machinery in Chapter 358, I believe, is simply an addition to procedure already covered by our statutes.

I have given Dr. Mitchell an opinion on that subject, a copy of which I enclose herewith.

Sincerely yours,

FRANK I. COWAN
Attorney-General

December 9, 1943

Harold E. Crawford, Municipal Auditor

I have your memo of December 8th in regard to the Soldiers' and Sailors' Civil Relief Act of 1940, as amended. I have been studying the Act off and on for the last two years and have discussed the tax phase of it somewhat with Bank Commissioner Robinson. Yesterday I discussed it with Mr. Stevens, the State Assessor.

In the first place, I want to call your attention to the fact that in our earnest desire to assist the municipalities we are in danger of going the way of all bureaucrats. The totalitarianisms of Italy and Germany are the direct result, not of a deliberate plan by the dictators to impose themselves absolutely on their fellow citizens, but because they sensed a real or fancied weakness in local affairs and insisted on helping out localities, whether the latter really wanted it or not. As a result of this interference by the central government in local matters, the localities quickly lost their identities, and the central government became supreme. The individual who was directing matters from the central government then found himself with absolute responsibility and began enforcing government by direct decree. The words of the poet that the road to hell is paved with good intentions are still sound philosophy.

It is not the duty of the Attorney-General to act as adviser to the towns, nor for the local collectors. Not only that, but he has no right to do so, and that duty and that right cannot be given to him by any department of the State attempting to advise the officials of the towns. It is not the duty of the Department of Audit to be public adviser for municipal officers. You have no responsibility there, and you have troubles enough of your own without volunteering to take on the troubles of others. Local officials have no less intelligence than State officials; but it is a human trait to pass on problems that seem difficult to somebody else, who, we think, has had more experience. It is also a human trait to dodge responsibility. Some town officials, I am sure, occasionally attempt to dodge responsibility by tossing their problems into the laps of the members of the State Department of Audit. You must not let them do it. You are stepping outside your proper function. Your job is to suggest a uniform method of bookkeeping and to conduct your audits. Your job is not to act as adviser for tax collectors or anybody else.

The above is not written in a spirit of adverse criticism. The State Department of Audit is doing a wonderful job; but for that very reason some of the town officials are likely to try and shrug off on to your shoulders burdens which they should carry themselves.

In connection with this matter of the Soldiers' and Sailors' Civil Relief Act, the towns have their organization and they employ counsel. Their counsel advises them as to the law, and they pay him for that advice.

The State tax is not involved in the town questions. The town pays a State tax, whether it collects from the individual taxpayers or not.

Privately and unofficially, I will say that if our legislature were going into special session this winter, as we had anticipated, I would suggest that we have a local Soldiers' and Sailors' Civil Relief Act to complement the Federal Act and adjust matters so that the relief would fit in with the statutes of this State. It would be a very simple matter. Inasmuch as there will be no special session, apparently, until a year from now, it is probable that any such legislative action must be postponed till the next regular session. I shan't be Attorney-General at that time, but you gentlemen will be on the job, and my recommendation is that you suggest to the legislature a bill that will extend the statute of limitations in cases of persons in the armed services, both for their protection and for the protection of their creditors.

FRANK I. COWAN

Attorney-General

December 9, 1943

J. J. Allen, Controller

I have your memo of December 8th enclosing a memo from Mr. Stevens to Mr. Gilson, bearing date November 30th. We are apparently facing an emergency situation where serious difficulties may be encountered unless we take action. It is of very great importance that there should be no delay in payment of school teachers, especially at this time of year. Apart wholly from the sentimental value of prompt payment just before Christmas, we have the practical problem that there is an enormous demand for teachers in other lines of activity and our school system is having great difficulty in keeping the teachers we have. Failure to get to them a regular pay falling just before Christmas might very well mean that some of them would throw up their jobs and accept employment elsewhere. Under the existing circumstances, I believe we are fully justified in advancing the date of paying the school money which ordinarily would not be due till after the first day of January next, inasmuch as all the facts on which computations are based are in the hands of the proper State authorities and the conditions that exist today will be exactly the same as the conditions that will exist on December 31st, to which date the computation is made.

If it seems wise to Mr. Stevens, Mr. Gilson and yourself to advance a payment to Reed Plantation, as Mr. Stevens has suggested, it is proper that it be done.

FRANK I. COWAN

Attorney-General