

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1943--1944

May 4, 1944

George H. Hunt, City Solicitor
Augusta, Maine

Dear Mr. Hunt,

I have considered your letter of April 24th, addressed to the Attorney-General, regarding the question of the enforcement by towns of taxes, both real and personal, assessed against a person in the armed services, particularly with relation to the provisions of the Federal Act.

In accordance with the suggestion in your letter I have talked with Francis W. Sullivan and he directed me to the January, 1944, issue of the *New England Townsman*, which I understand is distributed among the member towns of the Association. This contains an outline of the procedure which may be used by collectors in the collection and enforcement of taxes levied against persons in the service. I have obtained a copy of this issue and I believe that Mr. Sullivan has properly and clearly interpreted the provisions of the act and the procedure to be followed.

I would want to add that sub-division 3 of §560 provides for a right of redemption or the right to commence an action to redeem by the service man "at any time not later than six months after the termination of such service, but in no case later than six months after the date when (the) act ceases to be in force." I interpret this provision to mean that, even though the court grants leave to pursue the remedies under our statute, the service man would nevertheless have the period prescribed by this act in which to redeem the property, so that the application by the collector to the court for leave to pursue the remedies provided by statute can in no wise prejudice the rights of the service man, as he is protected, so far as redemption is concerned, by the provisions of the act. Not only is the time extended, but by the fourth sub-section, he incurs no penalties, as the ultimate amount to be paid is the assessment plus interest at the rate of 6% per annum. On the other hand, the town would be protected in its lien when the necessity of the case demanded that the collector take such action.

Very truly yours,

ABRAHAM BREITBARD

Deputy Attorney-General

May 5, 1944

Earle R. Hayes, Secretary, Employees' Retirement System

In the case of an employee who for any reason terminates his employment with the State and who is subsequently re-employed under such circumstances that the re-employment is a *new* employment, the provision of the Jointly Contributory Retirement Act is mandatory and such person must become a member.

FRANK I. COWAN

Attorney-General