

# MAINE STATE LEGISLATURE

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December 19, 1944

To David H. Stevens, State Assessor  
From Abraham Breitbard, Deputy Attorney General

Authority of State Tax Assessor to Abate Certain Taxes

Receipt is acknowledged of your memorandum of December 18, 1944, which is as follows:

"The question has arisen as to the right of the State Tax Assessor to abate a county road repair tax. Under the provisions of Section 14, Chapter 12, R.S. 1930, - (Section 72, Chapter 14, R.S. 1944) the law states that the State Tax Assessor may make an abatement of any state, county or forestry district tax.

"QUESTION #1 Does the reference to county in this case include county road repair taxes?

"QUESTION #2 Does the word "state" in this case include school and debt retirement taxes?"

ANSWER TO QUESTION #1. Under R.S. Chapter 12, Section 14, amended by Laws of 1943, Chapter 27,

"The state tax assessor may, within 3 years from the assessment, if justice requires, make an abatement of any state, county, or forestry district taxes."

No exception is made and none can be injected, as this provision very plainly authorizes the abatement of any tax assessed by the state of county. The road repair tax is assessed by the county; but under Chapter 51, Laws of 1939, it is transmitted to the State Treasurer for collection and enforcement in the same manner as is provided for the enforcement and collection of county taxes.

I am of the opinion therefore that you have the authority to abate county road repair taxes.

ANSWER TO QUESTION # 2. For the reasons I have given above, I am of the opinion that you have the authority to abate school and debt retirement taxes.

Abraham Breitbard  
Deputy Attorney General

AB:c