

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1945-1946

MAINE STATE
LIBRARY

these bills. However, I feel that it is their duty to approve all bills for costs under this statute, whether or not these costs have been collected, because the services have been rendered by the officers and the State Highway Commission should be paid, the same as a constable or city police officer.

An amendment to Section 123, Chapter 29, R. S. 1930, by Chapter 269, P. L. 1943, provided that arresting officers or aids or witnesses in any criminal case "shall be entitled to the same fees as any sheriff or deputy. Such fees shall be taxed on a bill of costs and shall accrue to the treasurer of state."

RALPH W. FARRIS
Attorney General

February 12, 1945

To Joseph H. McGillicuddy, Treasurer of State, and
David H. Stevens, State Assessor

Your memo of February 12th at hand, relating to §§78-83 inclusive of Chapter 14 of the Revised Statutes of 1944, and asking the following question:

"Whenever the state fails to collect state, county, and forestry district taxes, should the county taxes, plus interest, be paid to the county, and is it permissible to charge off state, county and forestry district taxes whenever title to lands assessed for these taxes has come to the State of Maine?"

"It is understood that if county taxes are charged off, a record of such taxes will be maintained in a memorandum ledger and whenever lands on which such taxes are assessed are sold, then the county will receive payment for the taxes plus interest or a proportionate amount of taxes plus interest, provided the land is sold for less than the total amount of taxes, interest and cost."

The last paragraph of Section 79 of said chapter provides as follows:

"Proceeds of any tax sales under the provisions of this section shall be credited by the treasurer of state to the several accounts of state, county, and forestry district taxes, interest, and cost of advertising."

It is my opinion that the county taxes should be credited to the county, and the county should be paid when the lands involved in the tax deeds are sold. However, as the State has acquired title to the lands included in these tax deeds, and the State and forestry district taxes are taken care of, it is permissible to charge off these back taxes, provided the county is taken care of, as provided in the second part of your question.

RALPH W. FARRIS
Attorney General