

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1945-1946

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April 5, 1945

To David H. Stevens, State Assessor
Re: Passamaquoddy Land Co. 4 N. Div., Hancock

I have your memo of April 3rd stating that the Board of Equalization of the State of Maine is required to file the so-called State valuation with the Secretary of State before December 1st of those years preceding a regular meeting of the legislature, and that on the basis of this valuation the legislature establishes a rate and authorizes the assessment of the State tax. You state that on December 11, 1944, the Passamaquoddy Land Co. deeded certain land to the State Military Defense Commission, and now the question arises as to whether or not the Passamaquoddy Land Co. is entitled to abatement for the taxes on this land for 1945 and 1946.

It is my opinion that the tax will be assessed as of April 1, 1945, and that the title to this land in question was at that time in a non-taxable agency of the State of Maine. For that reason my advice is: Assess the tax according to the State valuation, to keep your records straight, and then abate the taxes on this land for 1945 and 1946. . .

RALPH W. FARRIS
Attorney General

April 5, 1945

To David H. Stevens, State Assessor

I received your memo of April 3rd relating to deorganized towns under acts effective March 30, 1945, stating that it is necessary for the county commissioners to have funds to maintain the roads in these deorganized towns for the year April 1, 1945 to April 1, 1946. You want to know, if the road taxes are included in the assessment of the taxes on the property in these deorganized towns by the State tax assessor and, following collection by that individual, paid over to the county treasurer by the State treasurer, would the county commissioners have authority to expend the funds on roads?

My answer to your question is that the county commissioners would have authority to expend these funds to maintain the roads in these deorganized towns for 1945 and 1946.

RALPH W. FARRIS
Attorney General

April 9, 1945

To N. S. Kupelian, M.D., Superintendent, Pownal State School
Re: Transfers to State Hospitals

Your memorandum of the 31st of March to the Attorney General has been referred to me. While the statute under consideration, Section 13 of Chapter 23, in the opening sentence provides that