

# 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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Note. Section 22 was amended in 1943 and went into effect on July 9th of that year. By this amendment, the prisoner would forfeit the deductions for good behavior while on parole and also at the prison prior to his parole. This amendment would apply to prisoners whose crimes were committed prior to July 9, 1943, only in so far as forfeiture of deductions for good behavior while on parole is concerned, if they were paroled after July 9, 1943. I have said nothing about this in the foregoing memorandum. . . as it will very soon be two years since the amendment was enacted, and hence the first part of it would apply to very few persons, if any, while the latter part would be effective as against prisoners who were paroled after July 9, 1943. . .

June 1, 1945

To David H. Stevens, State Assessor,

Re: Funds Received from Land Sales Authorized by the Legislature

I have your memo of May 31st, calling my attention to the facts that the 92nd Legislature passed several Resolves authorizing the Forest Commissioner to give deeds conveying the State's interest to certain parcels of wild land acquired by the State through the so-called land sale procedure outlined in Sections 78-83 inclusive, R. S. 1944, and that in practically all cases where tax deeds are going to be passed, the purchasers or land owners have deposited with the State Treasurer the amounts to cover the taxes due in each case before said Resolves received passage and were approved by the Governor. You further state in your memo that the deeds will not be passed until the Resolves become effective on July 1, 1945, and that you would like at this time to take the money so deposited with the State Treasurer, which is now held in the so-called suspense account, and credit the unpaid tax account for the purpose of clearing up these outstanding tax accounts on your books before the end of the fiscal year.

In my opinion it is proper for you to credit these tax accounts as a practical matter of bookkeeping and of clearing these outstanding accounts off your books before the beginning of the next fiscal year.

RALPH W. FARRIS  
Attorney General

June 1, 1945

To David H. Stevens, State Assessor

Re: Redemption of Land Following Land Sales

I have your memo of June 1st, relating to provisions of Sections 78-82 inclusive, R. S. 1944, which provide that wild lands may be redeemed within one year from the date of the so-called land sale, by payment of the taxes, interest and costs, provision being made for interest to be charged at the rate of 20% per annum, and you call my attention to the amendment of said section under the provisions of Chapter 41, P. L. 1945, which