## 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



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

eliminates the land sale and substitutes therefor the tax mortgage lien procedure. Said chapter also had a proviso retaining the provisions of Sections 77-83 inclusive, until the assessment, collection and disposition of the proceeds of the land sales for all taxes on wild lands up to and including the taxes assessed for 1944 have been completed; and you ask my opinion as to whether or not your department should continue to charge 20% interest on taxes up to and including those assessed in 1944, whenever such taxes, interest and costs are paid in connection with the redemption of the land.

My answer to this question is in the affirmative. As you understand, the 6% interest rate would become effective for the taxes assessed in 1945, under the provisions of the new act.

RALPH W. FARRIS Attorney General

June 5, 1945

To Paul A. MacDonald, Deputy Secretary of State

I have your memo of May 29th, requesting an interpretation of Section 24 of Chapter 19, R. S. 1944. The pertinent part of your inquiry is as follows:

"Section 24 of Chapter 19 of the Revised Statutes provides for the payment of a transfer fee of \$2 when making a transfer of registration from one motor vehicle to another.

"The section further provides that no portion of any fee once paid in any calendar year shall be returned, but does provide that if a person surrenders his registration certificate and plates to the Secretary of State he shall have a credit to the full amount paid set up in his name good until September 1st to be applied to the registration of another vehicle.

"The fees for the registration of passenger automobiles are \$10, \$12, \$14 and \$16, depending on horsepower. If a person desires to transfer the registration of a car the fee for which was \$16 to a car whose registration fee is \$14, can the \$2 transfer fee be taken from the credit established upon discontinuance of the original registration? In other words, must the person pay \$2 additional as a transfer fee notwithstanding the fact that there remains a \$2 credit to his account?"

I am of the opinion that the transfer fee is separate and distinct from the registration fee and is a payment to effect the transfer of the registration fee and is a payment to effect the transfer of the registration from one vehicle to another of the same class of registration.

Under the first paragraph of this section the transfer may be effected by "... payment of a transfer fee of \$2, provided the fee (registration) is the same as that of the former vehicle; but if the fee for the vehicle to be registered is greater he (the registrant) shall pay in addition to the transfer fee of \$2 the difference between the fee paid by him for the vehicle first registered and the fee for the vehicle to which the transfer is to be made. .."