

### STATE OF MAINE

### REPORT

### OF THE

# ATTORNEY GENERAL

for the calendar years

## 1945-1946

使用非控制型 计提缩系列 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. . ." This provision makes it quite clear that it is the difference between the registration fees that is to be paid in addition to the transfer fee of \$2. The second paragraph is as follows:

"No portion of any fee once paid in any calendar year shall be repaid to any person, but from January 1 to September 1 in the same calendar year any amount paid for registration of a vehicle shall remain as full credit toward the registration of another vehicle in place of the one represented by the surrendered registration, and from September 1 to December 31 in the same calendar year such credit shall not exceed  $\frac{1}{2}$  of the amount of the original fee."

In determining the credit, it is only the registration fees that are to be considered. It is the amount paid for registration that is to remain as a full credit toward the registration of another vehicle. If there is an excess, the credit may not be applied towards the transfer fee. The excess is lost by the express provisions of the statute.

#### ABRAHAM BREITBARD Deputy Attorney General

June 12, 1945

#### To J. J. Allen, Controller

This department has your memo of June 11, 1945 relating to the increase in compensation made to county attorneys in the various counties therein enumerated by the 92nd Legislature.

You inquire whether the increases in compensation thus allowed fo these counties become effective on July 1, 1945 or July 21, 1945. These acts take effect on July 21, 1945, and that is the date on which the increased compensation commences.

In the cases of the county attorney of Androscoggin and his assistant as well as the county attorney of Waldo County, the legislature in 1943 in each of these counties increased the salary as it was fixed in the Revision of 1930; but in each act there was a limitation that the act was to remain in force for a period of two years only, after which period the statute then in existence was to be in force and effect. The salary thus to be paid to these officials under the 1943 amendment will cease after July 9th and their compensation will revert to what it was by the law in existence at the time that the amendment took effect upon July 9, 1943.

These officials are thus to be paid the compensation provided in the amendment of July 9, 1943 up to and including July 9, 1945. Thereafter, from July 10 to July 20 inclusive they are to be paid at the rate of compensation fixed by law prior to July 9, 1943. On and after July 21, the compensation is to be computed on the amounts fixed by the Public Laws of 1945.

ABRAHAM BREITBARD Deputy Attorney General