

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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In the memo from Mr. Allen, dated January 15, 1945, he quotes Chapter 144, Section 2 (k) of the Public Laws of 1935, as follows:

“All moneys received by the commission shall be deposited with the treasurer of state, who shall maintain a separate fund which shall be used for the continued maintenance and development of said parks.”

Chapter 144 of the Public Laws of 1935 was repealed by the legislature in September, 1944. The Revision Committee rewrote Section 2 of Chapter 144, P. L. 1935, which is now incorporated in Section 23 of Chapter 32, R. S. 1944, and I note that paragraph (k) was left out of Section 23, and all of that section of Chapter 144, P. L. 1935, was repealed except paragraph (g) of said Section 2, which was the interpretation clause of said Act.

In regard to the amount lapsed by the Controller in the amounts of \$38.41 on June 30, 1943, and \$30.44 on June 30, 1944, it is my opinion that this revenue should not have been lapsed, and that future balances existing because of revenues received from the State parks and memorials should be carried over to the next fiscal year.

RALPH W. FARRIS
Attorney General

July 18, 1945

To Charles P. Bradford, Park Commission
Re: Lapsing of Funds

Referring to my memo of July 11, 1945, I wish to change said memo, in that I stated that it was my opinion that the legislature repealed paragraph (k) of Section 2 of Chapter 144, P. L. 1935, inasmuch as my attention has been called to the fact that that particular provision of law is now incorporated in Section 25 of Chapter 32, R. S. 1944, and of course is now in effect.

This strengthens my opinion that the amounts on hand at the close of the fiscal year, which were taken in by the Park Commission after the appropriation had been expended, should not lapse, but should be carried over to the next fiscal year for the continued maintenance and development of park areas.

RALPH W. FARRIS
Attorney General

July 18, 1945

To Fred M. Berry, State Auditor
Re: Overlay Assessed by Municipalities

The subject of your memorandum of June 11th relates to the assessment of an overlay by assessors in towns of the State, and your question is whether an assessment is proper, so long as the overlay is within the 5% allowed by statute.