

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1947 - 1948**

You should tax these three acres to the Great Northern Paper Company and the Heirs of Lydia E. Smith, setting forth their respective interests in this parcel. If this is done, the State's interest will be protected in case of a delinquency. . .

RALPH W. FARRIS  
Attorney General

February 12, 1948

To Ernest H. Johnson, State Tax Assessor

I have your memo of February 11th, relating to Chapter 281, P. L. 1945, imposing a blueberry tax, in which you cite Sections 224 and 227 of said chapter and ask the following question:

"Are blueberries grown and purchased in Canada but processed in Caribou, subject to this tax?"

*Answer.* It is my opinion that the language of Section 224 includes tax on blueberries processed in this State, as that section seems to be all-inclusive, covering "blueberries grown, purchased, sold, handled or processed" in this State. Section 227 provides for the processor or shipper to deduct the tax from the purchase price. This seems to be regardless of whether or not the berries are grown in the State of Maine, so long as they are processed here.

RALPH W. FARRIS  
Attorney General

February 27, 1948

To Ernest H. Johnson, State Assessor, Bureau of Taxation  
Re: Resignation of an Assessor

I have your memo of February 27th attached to a draft of a letter directed to the chairman of the Board of Selectmen in Bar Harbor, which letter is self-explanatory. You state that you would appreciate any comments which I might make on the same.

I agree with the contents of your letter. There would be no vacancy in the office until one member had been declared by legal authority totally incapacitated or he had resigned and his resignation had been accepted by the proper authority.

Under our State Supreme Court decisions, assessors of taxes, though chosen by the city or town, are public officers and in the discharge of their duties they are not subject to the direction or control of a municipality. *Rockland vs. Farnsworth*, 93 Maine 178; *Telegraph Co. vs. Cushing*, 131 Maine 333; *Walsh vs. Macomber*, 119 Maine 73.

The right of public officers to resign is well recognized. 43 American Jurisprudence, § 166, "Public Officers." "But the view generally prevailing is that to be effective the resignation must be accepted by a competent authority either in terms or by something tantamount to an acceptance, such as the appointment of a successor," citing *Thompson vs. U. S.*, 103 U. S. 480; *Edwards vs. U. S.*, 103, 471.