

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

R E P O R T

OF THE

ATTORNEY GENERAL

for the calendar years

1949 - 1950

March 28, 1950

To Ernest H. Johnson, State Tax Assessor
Re: Dead River and Flagstaff Plantations

I have your memo of March 17th in which you state that neither Dead River nor Flagstaff expects to hold an annual meeting this year to choose officers and that a flowage map of the Central Maine Power Company indicates that all but a small portion of the highway in each town will be overflowed; therefore it appears that the only problems involved are with respect to current taxation and to safeguarding town funds and records. . . . As far as current taxation is concerned, it would appear that the county commissioners could act after April 1st, under the provisions of Section 54 of Chapter 81, which provides that when a town has neglected to choose assessors, the county commissioners may appoint three or more suitable persons in the county to be assessors of taxes. You add that the only taxes to be assessed this year presumably will be state, county, and forestry district taxes, and you pose the questions: "Is the penalty noted in Section 53 necessary? From what state fund is the expense of assessing under Section 54 to be paid?"

Answer. The penalty is not necessary in this case. The charges allowed by the county commissioners should be paid out of the State Treasury from the State Tax Assessor's funds—deorganized towns.

Your next question is: "Should clerk retain her records until deorganization?"

Answer. Yes.

Your next question, in view of the fact that the treasurer does not hold over, is, "Who would receive any funds payable to the town, if paid after April 1?"

It is my opinion that they should be paid to the State Tax Assessor to be held in a suspense account in the State Treasurer's office until deorganization.

Your next question as to taxes is: "Should state, county and forestry district tax warrants be sent to sheriff, or to whom? Should the sheriff pay over all collections, as made, to the county treasurer, and the treasurer pay over to the State Treasurer after collections have been completed? What compensation is the sheriff entitled to, if any?"

Answer. Tax warrants should be sent to the sheriff. Section 124, Chapter 81. The taxpayer shall pay the sheriff 5% over and above his tax for sheriff's fees, and no more. Section 126, Chapter 81. The sheriff should pay over his collections to the county treasurer, and the county treasurer to the State Treasurer to be held in a suspense account.

Your next question is: "Should bank books and other intangibles of the town be turned over to the county treasurer for safekeeping pending deorganization? Or what disposition should be made of them?"

Answer. There is no provision of statute in this regard, but the bank books and other intangibles could be turned over to the clerk of the town to be held until deorganization, or they could be deposited with the county treasurer, whichever the State Tax Assessor designates, as upon deorganization the matter will come into the hands of the State Tax Assessor.

RALPH W. FARRIS
Attorney General