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January 28, 1952

To Harland A. Ladd, Commissioner of Education Re: Town of Tremont Funds

This office is in receipt of your memo of July 25, 1952, relative to the Town of Tremont.

You state that the Town of Tremont sold three school buildings for \$3000 and in their town meeting of March 5, 1951, voted to purchase a school bus and apply the proceeds of this sale toward the purchaser of the bus. You then ask:

"Would it be considered proper to consider this act theoretically as a re-appropriation of an original town assessment?"

For the purpose of Section 201*, R.S. 1944 (Chapter 386, Public Laws of 1951) it is our opinion that funds used to purchase school buildings can be traced through the sale of the building and the income realized from that sale authorized for the purpose of purchase of a school bus, and that said sum can be considered as a re-appropriation of money derived through tax assessment.

> James G. Frost. Assistant Attorney General

jgf/c

*For this purpose, yes; in general, no. (Note for office copy by J. G. F.)