

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years
1951 - 1954

April 22, 1952

To Ernest H. Johnson, State Tax Assessor
Re: Credit for State Tax in Unorganized Townships

This will acknowledge receipt of your memo of April 14, 1952, relative to Chapter 213 of the Private and Special Laws of 1951. You are concerned with an interpretation of the last paragraph of Section 5 of said chapter:

“The sum so collected for the year 1952 from each township and each lot or parcel of land not included in any township in the state shall be disbursed by the treasurer of state to each township and each lot or parcel of land not included in any township which are assessed for school or highway purposes in an amount not to exceed 3/4 of the amount assessed for school and highway purposes and shall be credited to such purposes.”

You ask: “Can the Bureau of Taxation take into consideration the credit to be applied against road and school taxes in unorganized townships for the current year and bill taxpayers for the net amount of tax due?”

It appears that section 5 contemplates distribution of at least a portion of the state tax to all the cities, towns, plantations and townships in the state.

The possible difficulty entailed in refunding sums to individuals in an unorganized township, combined with the phrase, “and shall be credited to such purposes”, contained in the last paragraph of section 5, leads us to the conclusion that your question may be answered in the affirmative.

It would seem to this office that credit to be applied during the current year, billing the taxpayers of an unorganized township for the net amount of the tax due would be consistent with the legislative intent to effect a reduction of real estate taxes (state) upon the passing of the sales and use tax bill.

The method to be used by your office in carrying out the intent of this act appears to present an administrative problem, and in so far as your formula is not inconsistent with the intent of this act it has the approval of this office.

JAMES G. FROST
Deputy Attorney General

April 25, 1952

To Honorable Frederick G. Payne, Governor of Maine
Re: Land Sale

. . . The law appears to be that lands owned by the State not necessary for State purposes can be sold either to a particular person or to the highest bidder for a fixed or minimum price after a legislative Resolve to permit the same, containing the description of the premises, who shall execute the deed, and the application of the consideration to be received. The State Tax Assessor is sometimes designated as the person to execute the conveyance so authorized by Resolve. . .

NEAL A. DONAHUE
Assistant Attorney General