

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)

**This document is from the files of the Office of
the Maine Attorney General as transferred to
the Maine State Law and Legislative Reference
Library on January 19, 2022**

11
no

May 16, 1963

John G. Smith, Chairman
County Commissioners' Court
Alfred, Maine

Dear John:

Re: City of Biddeford - County Taxes.

Unfortunately the county commissioners have no discretion with respect to abatement of taxes. They derive their powers and duties entirely from the statutes. There appears to be no provision in our statutes for abatement of county taxes.

Chapter 89, section 141, does not provide for abatement of taxes as such. However, you as county commissioners could certify to the treasurer that certain taxes, or interest thereon, on your books of account are impracticable of realization and should be charged off. I don't need to tell you that care should be taken to make sure that such accounts are truly uncollectible before certification for charge-off.

After the 1948 York County forest fires the following special legislation was enacted by the 1949 legislature:

Private and Special Laws 1949, chapter 155 (P. 948).

"An Act Permitting Tax Abatement for certain Towns by County Commissioners of York County. County tax abatement authorized. The County Commissioners of York county may make an abatement of the county taxes that may be due from the towns of Dayton, Lyman, Newfield, Shapleigh and Waterboro for the years of 1949 and 1950."

John G. Smith, Chairman

-2-

May 16, 1963

We suggest that an attempt be made to introduce similar legislation, possibly on an emergency basis, at the present session of the legislature. Senator Ralph Lovell, Representative Monty Tyndale, and Biddeford area representatives should be contacted immediately.

One other matter for your attention. You cited chapter 92, section 72 of the Revised Statutes. This chapter has been repealed. The provisions you have reference to are now chapter 91-A, sections 75, 76. Check your red supplements.

Very truly yours,

Frank E. Hancock
Attorney General

FEH:R