MAINE STATE LEGISLATURE

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STATE OF MAINE DEPARTMENT OF THE ATTORNEY GENERAL BUREAU OF TAXATION AUGUSTA, MAINE 04333

October 10, 1979

Mr. John Barnett R.F.D. 3, Box 169 Skowhegan, Maine 04976

Dear Mr. Barnett:

This responds to your letter of September 13, 1979. Your question was whether a conflict of interest arises when one person holds the offices of selectman, assessor, and overseer of the poor.

There are two statutes which address this matter. The first, 36 M.R.S.A. \$ 703, states "If any municipality does not choose assessors and is not part of a primary assessing area, the selectmen shall be the assessors, and each of them shall be sworn as an assessor." The second statute, 30 M.R.S.A. \$ 2060(4)(B), states in part "When others have not been elected, the selectmen shall serve as overseers of the poor."

The statutes, when read together, indicate that a conflict of interest does not necessarily arise when a person holds the offices of selectman, assessor and overseer of the poor.

Sincerely,

Andre G. Janelle

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Assistant Attorney General

AGJ:gr