

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)

NEW DRAFT.

SEVENTY-SEVENTH LEGISLATURE

HOUSE

NO. 732

House of Representatives, March 13, 1915.

*Reported by Mr. Woodman from Committee on Claims and
ordered printed under joint rules.*

C. C. HARVEY, Clerk.

STATE OF MAINE

RESOLVE in favor of Alfred Yankauer.

Resolved, That the sum of one hundred fifteen dollars and
2 ninety-nine cents (\$115.99) be and the same hereby is ap-
3 propriated for, and that said sum be paid to, Alfred Yan-
4 kauer, in payment for services rendered to the State of
5 Maine in reporting to the Attorney General information rel-
6 ative to certain estates liable to pay an inheritance tax to
7 the State of Maine, and in which estates the taxes have been
8 determined and paid; together with interest at six per
9 centum per annum from the time of such payments.

STATEMENT OF FACTS.

The services for which compensation is herein provided were rendered in accordance with the terms of an agreement entered into in the year 1910 between the then Attorney General of the State of Maine and Alfred Yankauer and continued in effect, throughout the time of the services in question, by successive Attorneys General, either expressly or by necessary implication. The terms of the agreement provided for a compensation based on the amount of the tax which might be collected in the estate reported. It was expressly stipulated that such compensation should amount to 10 per centum of the tax in each case. Under the terms of this agreement many estates were reported to the Attorney General by Mr. Yankauer. In many it was found that, because of the liberality of the exemptions in the Maine Inheritance Tax Law, no tax was due the State of Maine. The total tax collections in the remaining estates, thirteen in number, gave to the State of Maine a revenue of \$61,979.30. In nine of those estates the agreement was carried out according to its terms. In one instance only a part of the ten per cent commission or compensation was paid. In the remaining three instances no compensation has been paid. It is with these four that the present resolve deals, providing compensation and interest, as follows:

Estate of	Tax Paid	Date	Commission Paid
Darius Ogden Mills	\$590	July 18, 1911	\$0.59
Proper amount of commission			.59
Balance due			\$58.41
Interest to Jan., 1915 @ 6 per cent.			12.26
10 per cent. commission due			
Trenor L. Park	\$2,373.10,	May 27, 1912	\$237.31
Interest to Jan., 1915 @ 6 per cent.			36.78
Anna P. Peabody,	\$56,425.38,	Oct. 22, 1912	5,642.53
Interest to Jan., 1915 @ 6 per cent.			733.52
Cora F. Barnes,	\$1,059.38,	May 26, 1913	105.93
Interest to Jan., 1915 @ 6 per cent.			10.06
			\$6,766.13
Total now due.			\$6,836.80