

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

collector for the town of Anson during an investigation into unaccounted for excise tax revenues at the town office.

Apr. 29, 2015

State police in Maine have seized \$58,500 in cash from the home of the longtime tax collector for the town of Anson, Claudia Viles, during an investigation into unaccounted for excise tax revenues at the town office.

The cash was discovered when police executed a search warrant at Viles' North Anson home on April 16, according to an affidavit by State Police Trooper Christopher Crawford. It is related to a weeks-long investigation into \$77,000 in excise tax receipts unaccounted for on the town's books. No charges have been filed in the case and it remains under investigation, Crawford said in an interview Monday.

Viles' attorney denies that the fact that she had a large amount of cash in her home is an indication of wrong-doing.

The excise tax is an annual tax on the value of a motor vehicle that is paid to the municipality when the vehicle is registered.

Viles is still working at the town office and would only comment through her attorney, Walter McKee, who said she is not guilty of stealing money from the town office.

"Claudia is steadfast in her position that she absolutely stole nothing at all," McKee said. "The standard for getting a search warrant is incredibly low. No one should think that just because there was a search there was criminal activity, because there wasn't."

He said the \$58,500 police found in a safe in Viles' garage belonged to her and was

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Crawford said.

The money recovered in the garage may not be the exact dollar taken from the town office, but the sum may have originated from money originally taken from the town office — some of which may have been laundered or spent, Crawford said.

“At this point our investigation is certainly focusing on her,” he said. He said that investigators are reviewing and auditing town tax records from the last five years, and that police believe Viles may be responsible for similar amounts of missing money each of those years.

“We haven't received the final results yet, but I've been told they're finding the same discrepancies between all those years,” he said. “It's actually a substantially large case.”

The investigation began in March when town administrative assistant Triss Smith reported to police a possible theft of about \$77,000 from the town office in 2014. Smith, who began working at the town office in May 2014, said that when she arrived she introduced a new computer program for documenting excise tax revenue. The new system required employees to make daily deposits of money coming in to the town office, according to the affidavit.

At the end of the town's budget year in December, Smith said she conducted a summary report of excise tax and found a \$78,645 discrepancy between the amount of money Viles had reported collecting and the amount that was actually collected, according to the affidavit. Smith said Monday that she was not aware police had executed the search warrant and was limited in what she could say about the case. She would not comment when asked if she believes money was missing from the town office in years prior to 2014.

According to the affidavit, Smith asked Viles earlier this year if she was comfortable

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

residents came to the town office to pay excise tax on newly registered vehicles. After transferring the registration fees to the state, she could keep a portion of the money paid and provide the town treasurer with what was left over.

Viles also has a history of holding onto checks and cashing them quarterly, a practice that Smith said was frustrating for many residents and prompted them to pay in cash, according to the affidavit. In March, a review of how Viles processes excise tax payments revealed that she was not recording the right numbers even though she appeared to understand how to do the job correctly, the document claimed.

Richard Emerson, an accountant for Purdy Powers, met with Viles and Arnold Luce, chairman of the board of selectmen, in a back office at Emerson's wife's accounting business in Madison in mid-March. The meeting began with Viles showing Emerson how she processes excise tax receipts and taking him through the process she followed, including deposits. They also reviewed records from 2014, which showed that for several weeks she had done the work correctly.

But after a period, Emerson noticed shortfalls in the amount of money that had been collected in 2014, the affidavit said. The numbers that Viles had recorded added up to higher numbers than what she had listed on the bank deposit slips.

The shortfalls ranged from \$6,214 to as much as \$21,907.

McKee said one explanation for the shortfalls could be that they reflect a discrepancy between the funds the town expected to collect, based on the value of registered vehicles in the town, and the amount of taxes actually collected, which would be less than the expected amount if some of the taxes remained unpaid.

When confronted by Emerson in the March meeting, Viles allegedly said, "I'm the tax collector. It's my responsibility and I'll pay it back," the affidavit said.

As the meeting went on, both Emerson and Luce recall Viles crying and becoming

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

said.

“Emerson said it was at that time he felt this was more suspicious than a simple error,” the affidavit said.

When Viles returned to the office, the meeting continued until the accountant had calculated a deposit shortfall of about \$50,000. He then told Viles that he thought they should stop and that she should hire an attorney, the affidavit said.

The investigation into the case is continuing and will likely be prosecuted either through the Somerset County District Attorney's Office or the Office of the Maine Attorney General, Crawford said. In addition to the cash that was discovered at Viles' house, police also found and seized a blue folder with Camden National Bank records, a green folder with adding machine tape reworks and other accounting records.

“We need time to sort through the financial records that we pulled from the house as well as other subpoenaed financial records to see if we can find trails of money,” he said. He said Viles cooperated with police during the search.

“There are a large number of people that need to be interviewed to determine what happened,” Viles' attorney, McKee, said. “This has been incredibly upsetting to her. She takes the trust of the town very seriously and steadfastly maintains that she has done nothing wrong. It is very painful to her to hear accusations that she has done anything inappropriate.”

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us