

STATE OF MAINE  
SOMERSET, ss.

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SEP 03 2015

UNIFIED CRIMINAL  
DOCKET NO. CR-15-1186

Somerset County Courts

STATE OF MAINE,	)	
	)	
	)	INDICTMENT FOR ONE COUNT
V.	)	THEFT BY UNAUTHORIZED TAKING
	)	(17-A M.R.S. § 353) (CLASS B),
CLAUDIA G. VILES,	)	SIX COUNTS FAILURE TO PAY
(DOB 10/15/1949)	)	MAINE STATE INCOME TAX
P.O. Box 135	)	(36 M.R.S. § 5332(1)(A)) (CLASS D),
Anson, Maine 04958	)	FIVE COUNTS FAILURE TO MAKE
	)	AND FILE MAINE STATE INCOME TAX
	)	RETURNS (36 M.R.S. § 5332(1)(B)) (CLASS D),
SEX/FEMALE HGT/502	)	AND ONE COUNT TAMPERING WITH
WGT/140 HAI/BROWN	)	PUBLIC RECORDS (17-A M.R.S.A. §456(1)(C))
EYE/BROWN	)	(CLASS D)
	)	

THE GRAND JURY CHARGES:

**COUNT 1 THEFT BY UNAUTHORIZED TAKING**  
**17-A M.R.S. § 353(1)(B)(1) (CLASS B)**  
**ATN/CTN: 144640B/001**  
**SEQUENCE #: 008424**

From on or about January 1, 2009, through on or about September 18, 2014, in the County of Somerset, State of Maine, Defendant Claudia G. Viles did commit theft pursuant to one scheme or course of conduct by obtaining or exercising unauthorized control over the property of the Town of Anson, such property consisting of money in the form of excise taxes with an aggregate value of more than \$10,000, with the intent to deprive the Town of Anson thereof, all in violation of 17-A M.R.S. §§ 352(5)(E), 353(1)(B)(1).

**COUNT 2**                    **FAILURE TO PAY MAINE STATE INCOME TAX**  
**36 M.R.S.A. §5332(1)(A) (CLASS D)**  
**ATN/CTN: 144640B /002**  
**SEQUENCE #: 009977**

During the calendar year 2009, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2009, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 15, 2010, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 16, 2010, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 3**                    **FAILURE TO PAY MAINE STATE INCOME TAX**  
**36 M.R.S.A. §5332(1)(A) (CLASS D)**  
**ATN/CTN: 144640B /003**  
**SEQUENCE #: 009977**

During the calendar year 2010, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2010, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 19, 2011, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 20, 2011, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 4**                    **FAILURE TO PAY MAINE STATE INCOME TAX**  
**36 M.R.S.A. §5332(1)(A) (CLASS D)**  
**ATN/CTN: 144640B /004**  
**SEQUENCE #: 009977**

During the calendar year 2011, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2011, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 17, 2012, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 18, 2012, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 5**                    **FAILURE TO PAY MAINE STATE INCOME TAX**  
**36 M.R.S.A. §5332(1)(A) (CLASS D)**  
**ATN/CTN: 144640B /005**  
**SEQUENCE #: 009977**

During the calendar year 2012, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2012, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 16, 2013, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 17, 2013, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 6****FAILURE TO PAY MAINE STATE INCOME TAX  
36 M.R.S.A. §5332(1)(A) (CLASS D)  
ATN/CTN: 144640B /006  
SEQUENCE #: 009977**

During the calendar year 2013, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2013, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 15, 2014, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 16, 2014, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 7****FAILURE TO PAY MAINE STATE INCOME TAX  
36 M.R.S.A. §5332(1)(A) (CLASS D)  
ATN/CTN: 144640B /007  
SEQUENCE #: 009977**

During the calendar year 2014, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Pt. 8, and by receiving taxable income during 2014, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to pay any income tax due, on or before April 15, 2015, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 16, 2015, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to pay the tax due, all in violation of 36 M.R.S.A. § 5332 (1)(A).

**COUNT 8****FAILURE TO MAKE AND FILE MAINE INCOME TAX RETURN  
36 M.R.S.A. § 5332(1)(B) (CLASS D)  
ATN/CTN: 144640B /008  
SEQUENCE #: 009977**

During the calendar year 2009, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Part 8. By receiving taxable income during 2009, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to make and file an income tax return with respect to such income on or before April 15, 2010, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 16, 2010, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to make and file said return with the State Tax Assessor, all in violation of 36 M.R.S.A. § 5332 (1)(B).

**COUNT 9****FAILURE TO MAKE AND FILE MAINE INCOME TAX RETURN  
36 M.R.S.A. § 5332(1)(B) (CLASS D)  
ATN/CTN: 144640B /009  
SEQUENCE #: 009977**

During the calendar year 2010, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Part 8. By receiving taxable income during 2010, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to make and file an income tax return with respect to such income on or before April 19, 2011, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 20, 2011, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to make and file said return with the State Tax Assessor, all in violation of 36 M.R.S.A. § 5332 (1)(B).

**COUNT 10**

**FAILURE TO MAKE AND FILE MAINE INCOME TAX RETURN  
36 M.R.S.A. § 5332(1)(B) (CLASS D)  
ATN/CTN: 144640B /010  
SEQUENCE #: 009977**

During the calendar year 2011, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Part 8. By receiving taxable income during 2011, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to make and file an income tax return with respect to such income on or before April 17, 2012, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 18, 2012, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to make and file said return with the State Tax Assessor, all in violation of 36 M.R.S.A. § 5332 (1)(B).

**COUNT 11**

**FAILURE TO MAKE AND FILE MAINE INCOME TAX RETURN  
36 M.R.S.A. § 5332(1)(B) (CLASS D)  
ATN/CTN: 144640B /011  
SEQUENCE #: 009977**

During the calendar year 2012, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Part 8. By receiving taxable income during 2012, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to make and file an income tax return with respect to such income on or before April 16, 2013, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 17, 2013, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to make and file said return with the State Tax Assessor, all in violation of 36 M.R.S.A. § 5332 (1)(B).

**COUNT 12            FAILURE TO MAKE AND FILE MAINE INCOME TAX RETURN  
36 M.R.S.A. § 5332(1)(B) (CLASS D)  
ATN/CTN: 144640B /012  
SEQUENCE #: 009977**

During the calendar year 2013, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles received income taxable under the provisions of Maine Income Tax Law, 36 M.R.S.A. Part 8. By receiving taxable income during 2013, Claudia G. Viles was required by 36 M.R.S.A. § 5227 to make and file an income tax return with respect to such income on or before April 15, 2014, the date a Federal income tax return (without regard to extension) was due to be filed. On or about April 16, 2014, in the Town of Anson, County of Somerset, State of Maine, Claudia G. Viles did intentionally fail to make and file said return with the State Tax Assessor, all in violation of 36 M.R.S.A. § 5332 (1)(B).

**COUNT 13            TAMPERING WITH PUBLIC RECORDS  
17-A M.R.S. § 456(1)(C) (CLASS D)  
ATN/CTN: 144640B/013  
SEQUENCE #: 004454**

On or about March 2, 2015, in the Town of Anson, County of Somerset, State of Maine, Defendant Claudia G. Viles did tamper with public records or information, in that she intentionally destroyed, concealed, removed or otherwise impaired the availability of a record, document or thing belonging to or kept by the government, to wit, green carbon copies of State of Maine Motor Vehicle Registration Forms belonging to or kept by the Town of Anson for

motor vehicles registered by residents of the Town of Anson in 2010 and during the period from January 2, 2013, through approximately March 8, 2013, knowing that she lacked the authority to do so, all in violation of 17-A M.R.S.A. §456(1)(C).

A TRUE BILL

DATED: 9/3/15

Herald W. Thibault  
FOREPERSON