

# MAINE STATE LEGISLATURE

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# Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1875.

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VOLUME I.

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AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1875.

REPORT

OF THE

ATTORNEY GENERAL

OF THE

STATE OF MAINE.

1874.



AUGUSTA:

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satisfied, though subject to the "Reservations"; or they may locate the same number of acres in tracts of greater or less extent in several townships, or upon "tracts less than a township," but subject still to that constitutional charge which is of uniform operation upon every part of the public domain.

*The grantees may locate 46,080 acres.* The Reservations are not to be made by deducting 2,000 acres before the grant is located, thus reducing the grant to 44,080 acres. Such reduction would subject the grant to *double* "Reservations." For suppose the grantees locate 23,040 acres upon one township, and 21,040 upon another township containing that number of acres only, their grant would still be subject to the reservations of a thousand acres in each township selected. And so also, "at the same rate" if they locate upon "tracts less than a township." There is no deduction that can be made from their two full townships, and no limitation or change imposed, save the "Reservations" *proper*, and these can be imposed only in the manner prescribed by law, viz: by *locating* them upon the lands *selected*.

Properly, in the deeds given of the several tracts or parcels of land selected, the Reservations should have been made, but if not made in express terms, they are implied, for they exist by force of a higher law, and may be set out to the public use in the mode prescribed by law.

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#### STATE OF MAINE.

ATTORNEY GENERAL'S OFFICE, }  
Bangor, June 25, 1874. }

*To the Hon. Governor and Council of Maine:*

The question submitted by the Council for my opinion is: "Whether the horses and cars of the Portland Horse Railroad Company is taxable by the city of Portland by an assessment upon said company—said company being a corporation created by the laws of this State?"

By the general provisions of law respecting the assessment of of taxes, all real and personal estate of corporations is liable to taxation. It is not a question, therefore, whether the horses and cars of such a corporation is exempt from taxation, but a mere question as to the form and mode, in which taxes are to be assessed.

It is a well settled principle of law that the stockholders of corporations are to be taxed for the corporate property, in the form of a tax upon the *shares* holden by the individual members, *except* so much of the corporate property as is *specifically* required by statute to be taxed to the corporation; and, in such case, a proper deduction is to be made therefor, from the valuation of the shares.

The only direct and specific authority given to towns by our statute, to tax the property of such corporations—corporations other than manufacturing corporations—applies to real property only. Hence the value of all personal property owned by such corporations is left to be included as a subject of taxation in the value of the shares, and in that form only, is taxable.

The provisions of sec. 19, ch. 6, R. S., are intended to prevent any corporation from escaping taxation altogether, through failure on its part to comply with the requirements of sec. 21, ch. 46, R. S. As to Railroad Corporations, that object is attained by the act 1874, ch. 258, and said sec. 19 as to said corporations is thereby repealed.

It is my opinion, therefore, that the horses and cars of the said Railroad Company are not taxable by the municipal authorities of the city of Portland.

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STATE OF MAINE.

ATTORNEY GENERAL'S OFFICE, }  
Bangor, June 25, 1874. }

HON. NELSON DINGLEY, JR., *Governor of Maine* :

SIR:—I have the honor to reply to your communication of the 23d instant, requesting my opinion upon the following question :

“ Whether or not the Courts of this State have jurisdiction in the case of Charles Tilton Robbins of Deer Isle, who, on the 24th of May last, is alleged to have inflicted mortal injuries upon Solomon Camp, the mate of the British schooner “Annie B,” said mortal injuries having been inflicted on board of said schooner, when upon the high seas, and said Camp having died of the said injuries within this State ?”

From the question and the facts, as stated, it is clear that Great Britain has jurisdiction of the alleged offence, and as that Government claims jurisdiction and has demanded the extradition of