

MAINE STATE LEGISLATURE

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STATE OF MAINE.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1910.

AUGUSTA

KENNEBEC JOURNAL PRINT

1910

must be restricted to attendance upon those twenty-four regular drill periods designated by the commanding officer and no other.

I have examined section 76 of the military law, to which you call my attention, but the provisions of that section do not to my mind affect the plain, unequivocal provisions as to payment for attendance upon regular drill periods provided in section 84.

Respectfully yours,

WARREN C. PHILBROOK,

Attorney General.

OFFICE OF THE ATTORNEY GENERAL.

WATERVILLE, MAINE, Apr. 14, 1909.

Subject: Chap. 49 P. L. 1909—public bonds exemption from taxation—"after the 1st day of February, 1909."

Hon. George Pottle, Office of Board of State Assessors, Augusta, Maine.

SIR:—I have the honor to acknowledge the receipt of your favor of April 10th and in reply beg leave to say:

Your inquiry is in the following language: "Chapter 49 of the Public Laws of 1909 provides exemption from taxation of public bonds issued after Feb. 1, 1909. Can this language be reasonably construed to mean on and after Feb. 1?"

The real question presented is whether the word "after" is here intended to be used as a word of exclusion or inclusion. There is no invariable sense to be attached to this word, but like "from," "succeeding," "subsequent," and similar words, where it is not expressly declared to be exclusive or inclusive, is susceptible of different significations and is used in different senses, as it will in the particular case effectuate the intention of the parties. Its true meaning must be collected from its context and subject matter in any particular case. As to whether the word may be used inclusively or exclusively has been the subject of discussion in our own court as well as in the courts of last resort in other states. There seems to be a general consensus of opinion that when we compute a fixed time within which a legal act must be done after a certain date, that the

word is one of exclusion and that the full time in which the act is to be done is to be reckoned without including the date fixed after which the act is to be done. On the other hand, all the best authorities hold that the word "after" may be construed to include or exclude the day of the act as will best serve to carry out the intent of the legislature, subserve public policy, avoid forfeiture, and validate a proceeding rather than to annul the same.

In harmony with this view in *State v. Mounts* 15 L. R. A. 243, it was held that when a statute provided that the term of office of a jury commissioner should commence on the first day of June after his appointment, an appointment made by the judge on the first day of June conferred on the appointee the office of jury commissioner and his term commenced on the said first day of June.

The act under consideration, Chap. 49, P. L. 1909, provides that "all bonds issued after the first day of February 1909 by the State of Maine, or any county, municipality, village corporation or water district, therein shall be exempt from taxation." The first day of a calendar month seems to me a more natural and common one on which to fix a date like the one in question rather than some later day in the month. It would hardly seem probable that the legislature intended that the bond in question must be issued after February first in the exclusive sense but rather that it intended to make the word "after" inclusive which would be using the word in the sense of "on and after." As this interpretation is in harmony with a recognized usage of the word I am of the opinion that this inclusive sense was intended by the legislature when it used the word as occurs in the chapter of the Public Laws under discussion.

Respectfully yours,

WARREN C. PHILBROOK,

Attorney General.