

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)

STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

WATERVILLE
SENTINEL PUBLISHING COMPANY

1915

EDUCATIONAL INSTITUTIONS.—NOT EXCEPTED
FROM ASSESSMENT UNDER PARA. II, SEC. 6,
CHAPTER 9.

20th August 1914.

T. F. Callahan, State Auditor, Augusta, Maine.

DEAR SIR: In relation to the question submitted by you as to the right of Bowdoin College to have reimbursement for the amount of street sprinkling taxes paid on certain property held by it in the City of Portland, it does not seem to me that it is entitled to reimbursement for that part of this tax, or perhaps I should say for the amount paid by it on account of an assessment for street sprinkling purposes.

The statutes creating exemptions from taxation are construed strictly, and in my opinion it was only intended to relieve educational institutions from taxation under paragraph 11 of Section 6, Chapter 9, R. S. in the case of taxes assessed in the customary way for town, county and state purposes. It is held as a general rule by authorities on taxation including Dillon on Municipal Corporations, Vol. 1, Sections 777-778 and Cooley on Taxation, Third Edition, Vol. 1, Pages 362-365, that there is distinction between taxes and assessments. By the terms of the statute and in fact the amount collected for street sprinkling is an assessment and is determined by the municipal officers according to betterments.

I must therefore advise you that in my opinion no reimbursement should be made for any amount paid for street sprinkling assessments by educational institutions.

Very sincerely,

SCOTT WILSON,

Attorney General.