

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

Of course, the wisdom of such legislation is not for me to comment upon; neither can I determine whether any moneys are in the treasury unappropriated at this time. I can see how that may be a difficult thing to do at this time of year. However, I presume you will agree with me that that is a problem for the Auditor and State Treasurer to work out. If there are no moneys that are otherwise unappropriated, an order such as passed by the Governor and Council would, of course, have no effect. If there are unappropriated funds, in my opinion such an order would be valid.

Very sincerely,

SCOTT WILSON,

Attorney General.

STREET RAILWAY LOCATION.—RATIFICATION OF
ACTS OF MUNICIPAL OFFICERS.

13th October 1914.

Hon. Frank Keiser, Railroad Commissioner, Augusta, Maine.

DEAR SIR: Yours of the 9th inst. was duly received with enclosed petitions and findings of the Board of Municipal Officers of the City of Rockland.

The situation as I understand it is this, that the Rockland, South Thomaston and St. George Railway was organized under foreclosure proceedings to take over the Rockland, South Thomaston and Owl's Head Railway and has been operating its railroad up to the limits of the City of Rockland and desiring to enter the City of Rockland petitioned the Municipal Officers for approval of location, preliminary to petitioning the Railroad Commissioners under Section 7 of Chapter 53. Upon their petition the Municipal Officers of the City of Rockland granted them a location, but a part or all of it was within the limits of the street where another railroad was located which was contrary to the provisions of Section 21 of Chapter 53. However, the legislature of 1913, Chapter 205, rectified and made valid the acts of the Municipal Officers taken on the 26th day of December, 1911, which as I understand it refers to this

finding with reference to the location. That being so, in my opinion the action of the Municipal Officers has been made a valid act and constitutes sufficient approval of the location by the Municipal Officers for the Railroad Commissioners to act under Section 7, if they see fit.

Very sincerely,

SCOTT WILSON,

Attorney General.

TAXATION OF MORTGAGES AND SAVINGS BANK DEPOSITS IN OTHER STATES.

24th November 1914.

*Hon. Bertrand G. McIntire, Chairman Board of State Assessors,
Augusta, Maine.*

DEAR SIR: The question recently submitted by you I understand to be whether or not a mortgage owned by a resident of Maine on real estate situated in another state is taxable in Maine.

Section 12 of Chapter 9 of the Revised Statutes provides that "all personal property within or without the State except in cases exempted in the following sections shall be assessed to the owner in the town where he is an inhabitant on the first day of each April." Section 5 of the same chapter defines personal property:

"Personal property for the purposes of taxation includes all goods, chattels, moneys and effects, wheresoever they are; all vessels, at home or abroad; all obligations for money or other property; money at interest and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation."

A mortgage is an obligation for money, a debt due and also is money at interest so that it is included under Section 5 and is taxable under Section 12 unless it is exempted.