

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

WATERVILLE
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1915

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.

I do not find any provision exempting mortgages except the act in the laws of 1911, Chapter 179 which applies only to mortgages on real estate situated in this state, which reads as follows:

Chapter 179, Laws of 1911. Section 6 of Chapter 9 of the Revised Statutes is hereby amended by adding at the close of said section the following paragraph:

"All loans of money made by any individual or corporation and secured by mortgage on real estate situated in this state."

A mortgage on real estate in another state owned by a resident of Maine coming under the sections above quoted and not being exempted is taxable under our laws.

Very sincerely,

ROSCOE T. HOLT,

Asst. Attorney General.

CONDITIONAL PARDONS.

19th December 1914.

Hon. Edward W. Wheeler, Brunswick, Maine.

DEAR BROTHER WHEELER: With reference to the last paragraph of your letter of November 12th, relating to conditional pardons, I have made further examination of the authorities and have come to this conclusion: That it is within the authority of the pardoning power to grant a pardon upon a condition that may extend beyond the expiration of the sentence, as for instance, that he refrain from the use of intoxicating liquors during the rest of his life, or that he leave the state and never return, and if the pardon was accepted by the prisoner, he would be bound by that condition. However, if the conditions were left indefinite, that is, without being certain as to whether they were to extend beyond the term of the sentence, they should, I think, be construed in favor of the prisoner and would be held to continue only during the term of sentence. In other words, it depends on the terms of the condition imposed.