

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1918

MERRILL & WEBBER CO., AUBURN, MAINE

PRINTERS AND BOOKBINDERS

with as if a part of the original act so far as Section 5 is concerned.

If such construction to this section were not given it would be possible for a town not entitled to the benefits of the act to prevent the town on the opposite shore from receiving the benefits of the act and also would permit a town not entitled to block proper and necessary bridge construction and repair. This act was designed to improve and make uniform the bridges of our State as well as relieve the burden of expense to the towns.

Yours very truly,

GUY H. STURGIS,

Attorney General.

BATH MILITARY AND NAVAL ORPHAN ASYLUM—
LIABILITY TO TAXATION—AMENDMENT OF GENERAL STATUTE BY PRIVATE AND SPECIAL LEGISLATION.

28th December, 1917.

Hon. Carl E. Milliken, Governor of Maine, Augusta, Maine.

DEAR SIR: We have papers submitted to this office relating to a tax assessed against the Bath Military and Naval Orphan Asylum by the City of Bath under authority of Chapter 199, Private and Special Laws of 1913.

It appears that the Bath Military and Naval Orphan Asylum is a state institution. It further appears that under Chapter 10, Section 6, paragraph 1, R. S., the Bath Military and Naval Orphan Asylum was exempted from taxation. Chapter 199, Private and Special Laws of 1913, contains the following language:

“The assessors shall include such assessment in the tax law and warrant committed by them to the collector of taxes for that municipal year and it shall be included in the annual tax bill or if the estate is otherwise exempt from taxation it shall be rendered as a special tax bill.”

It is claimed by the City of Bath that the words “or if the estate is otherwise exempt from taxation, it shall be rendered as a special tax bill” is an amendment to Chapter 10, Section 6, paragraph 1, R. S., and authorizes the City of Bath to levy a tax against the Bath Military and Naval Orphan Asylum. There is no question but that a Private and Special Act can amend the Revised Statutes but the general rule is if a Private and Special

Act amends a general law, there must be a specific and clear intent of the legislature. That the Private and Special Act under consideration amends the general law of this state regarding exemption can only be argued from inference. There is no straightforward and clear statement in Chapter 199, Private and Special Laws of 1913, stating that it intends to amend a general law regarding exemptions from taxation, and it is the opinion of this office that no such amendment was intended by the legislature.

Very truly yours,

FRANKLIN FISHER,

Asst. Attorney General.

STATE LIBRARIAN—COMPENSATION FOR WORK ON
MAINE LIBRARY BULLETIN.

4th February, 1918.

Hon. Carl E. Milliken, Governor of Maine, Augusta, Maine.

DEAR SIR: We have the order of the Governor and Council dated January 25, 1918, which reads as follows:

“Ordered, That Henry E. Dunnaek be paid the sum of \$7.70 per week from July 1, 1917, to July 1, 1918, for extra work on the Maine Library Bulletin, and that the same be paid from the appropriation for salary of State Librarian.”

together with request for an opinion as to the legality of this order.

The material facts seem to be as follows:

Chapter 117, Section 23 of the Revised Statutes provides that the State Librarian shall receive an annual salary of \$1800. This section also further provides that “the librarian shall also receive in full compensation for his services as Secretary to the Library Commissioners and to cover cost of clerical labor and the necessary expense of said office, such sum not exceeding three hundred dollars a year, as the Governor and Council may determine”.

The legislature of 1917 in the annual appropriation bill appropriated \$2500. for each of the years 1917 and 1918 as salary of the Librarian. There were no special resolves or acts passed