

# MAINE STATE LEGISLATURE

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# STATE OF MAINE

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REPORT

OF THE

# ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1918

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MERRILL & WEBBER CO., AUBURN, MAINE

PRINTERS AND BOOKBINDERS

We do not state, however, nor is this opinion to be interpreted as stating that every dining room connected with a hotel is a hotel dining room. If a hotel is running a dining room as an accommodation to its guests in the hotel, such dining room should be classed as being within the meaning of this opinion even if such hotel is running on the European plan. But if a hotel runs a dining room for the accommodation of the general public and holds such dining room out to the general public as a restaurant, it should be classed as a restaurant under Section 3 of Chapter 350 of the Public Laws of 1915.

Very truly yours,

FRANKLIN FISHER,

*Assistant Attorney General.*

#### ABATEMENT OF TAXES BY STATE ASSESSORS.

7th January, 1918.

*Board of State Assessors, Augusta, Maine.*

GENTLEMEN: We have your letter of the 4th, asking for a statement of the authority of the Board of State Assessors to abate taxes as provided in Chapter 9, Section 12 of the Revised Statutes.

It appears that acting under authority given to the Board of State Assessors by Chapter 9, Section 4 of the Revised Statutes to equalize state and county taxes, that the Board of State Assessors assessed the value of certain stock in insurance companies which was owned in different parts of the State. It further appears that part of this stock was owned in Bangor and that individuals to whom it was assessed are asking for an abatement. You really present two separate questions.

First: Has the Board of State Assessors authority under the provisions of Chapter 9, Section 12 of the Revised Statutes to abate the tax on insurance stock assessed to individuals, and

Second: Assuming that the insurance stock assessed to individuals in Bangor was over valued but that the City of Bangor, as a municipality, was not over valued, have the Board of State Assessors a legal right under Section 12, Chapter 9 of the Revised Statutes to abate any part of the said tax assessed against the City of Bangor for the year 1917?

We answer in the negative.

First. The Board of State Assessors has authority to abate

only state, county and forestry district taxes. The tax on insurance companies stock assessed to individuals is not in either of these classes. It is a municipal tax and is assessed by the municipal authorities. The Board of State Assessors are only concerned with it under their authority to equalize taxes and this has nothing to do with abatement.

Second. The Board of State Assessors under Section 12 of Chapter 9 of the Revised Statutes are only concerned with the valuation of a municipality as a whole. The fact that one piece of property, such as insurance stock or a particular piece of real estate, is over valued is a question for the local board and not for the Board of State Assessors. The Board of State Assessors are only concerned with the valuation of Bangor as a municipality and if, as stated in your letter, the valuation of the City of Bangor as made by the local board was \$112,481. in excess of the State valuation as fixed by the Board of State Assessors, it appears to us that the Board of State Assessors would be amply justified in deciding that justice did not require the making of an abatement of the tax assessed against Bangor.

Very truly yours,

FRANKLIN FISHER,

*Assistant Attorney General.*

PRIMARY NOMINATIONS—USE OF DITTO MARKS—  
SIGNATURE OF VOTER BY ANOTHER PERSON.

1st February, 1918.

*Hon. Frank W. Ball, Secretary of State, Augusta, Maine.*

DEAR SIR: Your letter of the 29th, at hand and I note the questions which you submit, namely:

“Question 1. Shall the Secretary of State count the names upon a primary nomination blank, filed with him within the prescribed time, where the name of the voter is written by the voter himself, but the place of residence is designated by ditto marks.

Question 2. Shall the names upon a primary nomination blank be counted by the Secretary of State, when filed within the specified time, where it is apparent by the primary paper that the residence of the voter signing the nomination blank is written by some person other than the person himself.”

Chapter 221 of the Public Laws of 1913 together with Chapter