

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

CORPORATIONS.

During the past two years, nine hundred and nine business corporations and ninety corporations for charitable and benevolent purposes have been organized and \$4,545.00 have been collected as fees for approval of certificates and \$2,325.00 for the issuing of excuses from making further returns.

OPINIONS.

TAXATION OF VESSELS UNDER CONSTRUCTION.

1st May, 1918.

Board of State Assessors, Augusta, Maine.

GENTLEMEN: We have your letter asking whether "vessels under construction are taxable under Chapter 10, Section 14, R. S. 1916. Chapter 10, Sec. 14, R. S. 1916, is mostly a list of personal property that is taxed to the owner in the town where found instead of in the town where the owner resides. Chapter 10, Sec. 14, paragraph 1, provides as follows:

"All personal property employed***** in the erection of***** vessels shall be taxed in the town where so employed on the first day of each April."

If "Vessels under construction" are "personal property employed ***** in the erection of vessels" they are taxable in the town where so employed on the first day of each April. When we bear in mind that a vessel when finished is personal property; that all the property used to construct a vessel is personal property; that at no time from the laying of the keel is a vessel anything but personal property; that from the time it is started until it is finished everything put into the vessel is undoubtedly employed in its construction, the conclusion is inevitable that "vessels under construction" are "personal property employed ***** in the erection of vessels" and hence are taxable under Chapter 10, Section 14, paragraph 1, R. S. 1916.

The above applies to vessels generally but Chapter 10, Section 14, paragraph 2, limits its application. This paragraph provides that "personal property including yachts and pleasure vessels ***** owned by persons residing out of the state *****

except vessels **** in process of construction **** shall be taxed **** etc.”

A careful consideration of the original acts going to make up this paragraph shows that after providing for taxing vessels of non-residents, the legislature exempted “vessels in process of construction” from the law and thus from taxation and that the above quotation is a correct reading of the paragraphs. Hence, “vessels under construction” if owned by non-residents are not taxable under Chapter 10, Section 14.

It is our opinion, therefore, that “vessels under construction” if owned by residents of Maine are taxable under Chapter 10, Section 14, but not, if owned by non-residents.

Yours very truly,

FRANKLIN FISHER,

Asst. Attorney General.

WOMAN'S REFORMATORY—RIGHT OF TRUSTEE TO SERVE AS SUPERINTENDENT OF CONSTRUCTION.

1st March, 1917.

Honorable Governor and Executive Council, Augusta, Maine.

GENTLEMEN:

In re-Employment of Clyde H. Smith as Superintendent of Construction of State Reformatory for Women.

By Section 57, Chapter 206 of the Public Laws of 1915, it is provided that the general superintendence, management and control of the Reformatory for Women, the grounds, buildings, officers and employees thereof and inmates therein, and matters relating to the government, discipline, contracts and fiscal concerns thereof shall be vested in a board of five trustees, inhabitants of the State, of whom at least two shall be women. They shall be appointed by the Governor with the advice and consent of the council for a term of five years.

It is also provided by the same section that any trustee may be removed from office by the Governor and Council for cause.

By Section 58 of the same chapter, it is provided that the board shall appoint from their number a president and secretary; that they may make such rules and regulations as may be