

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

TAXATION OF PERSONAL PROPERTY IN UNORGANIZED TOWNSHIPS.

20th May, 1918.

Board of State Assessors, Augusta, Maine.

In Re: Collection of Taxes in Unorganized Townships.

GENTLEMEN: We have your letter asking what classes of personal property are legally subject to taxation under Chapter 253, P. L. 1917. Chap. 253, Sec. 1, P. L. 1917, reads as follows:

“Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this state, AND NOT OTHERWISE SUBJECT TO TAXATION UNDER EXISTING LAWS OF THE STATE OF MAINE, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the board of state assessors a complete list of such property upon blanks furnished by said board; and such property shall be assessed by said board for a just proportion of all state and county taxes; but none of the property described in this section shall be included in the state valuation as made for unorganized towns.”

There are two classes of personal property which are exempt from taxation under this section:

First: Personal property which would be exempt from taxation if it were located in a city or town of this state. Chapter 10, Sec. 6, R. S. 1916, and all amendments thereto constitutes a list of this property. This list is too long to incorporate in this letter and I refer you to the Revised Statutes.

Second: Property otherwise subject to taxation under existing laws of the State of Maine. From an examination of the Revised Statutes and the decision in this state, I am able to find but two classes of property which would come under the provisions of Chapter 253, P. L. 1917, which are otherwise subject to taxation in this state.

(a) In accordance with the provisions of Chapter 10, Section 14, paragraph 4, R. S. “all mules, horses, and neat cattle **** in any unincorporated place in the state on the first day of April but owned by or in charge and possession of any person residing in any town shall be taxed to such owner or possessor in the town where he resides.” In accordance with this provision, mules, horses and neat cattle are otherwise subject to taxation within the meaning of Chapter 253, P. L. 1917.

(b) In accordance with decision in case of *Inhabitants of Farmingdale v. Berlin Mills Company*, 93 Me. 333, and the settled practice of this state all logs and lumber cut in unorganized townships and destined for manufacture in an organized town are taxed in such organized town.

Hence, logs and pulp wood are otherwise subject to taxation under existing laws of the State of Maine within the meaning of Chapter 253, P. L. 1917. With the exception of the personal property mentioned all personal property situated permanently or temporarily within an unorganized township comes within the provisions of Chapter 253, P. L. 1917.

Yours very truly,

FRANKLIN FISHER,
Asst. Attorney General.

REGISTER OF DEEDS—ELIGIBILITY OF MEMBER OF
BOARD OF REGISTRATION TO OFFICE—EFFECT
OF MAJORITY- VOTE FOR INELIGIBLE CANDI-
DATE.

Portland, Maine, 1st October, 1918.

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

DEAR SIR: You have made inquiry as to the legality of the election of a Register of Deeds who was at the time a member of the board of registration of the City of Rockland and as to the procedure to be followed by the Governor and Council if such Register of Deeds be declared ineligible.

By Chap. 5, Sec. 6 of the Revised Statutes it is provided "such board (board of registration) shall consist of three members who shall be residents and legal voters of the city where such board is established; they shall not hold or be eligible to any state, county or city office however elected or appointed thereto so long as they shall continue members of said board."

Members of a board of registration of a city are by this statutory provision barred not only from holding a county office but from being a lawful candidate therefor or in other words "eligible." Eligible is defined as "legally qualified" or "fit to be chosen" or "capable of being chosen." By this provision of Chap. 5, Sec. 6 R. S. in my opinion, a member of a board of registration of a city cannot be lawfully elected to a county office which includes, of course, the office of Register of Deeds for Knox County.

I am fully mindful of the Opinions of the Justices wherein it is stated that in certain cases, under certain circumstances, and pursuant to the provisions of certain statutes, candidates for office may remove ineligibility existing at the time of the election