

MAINE STATE LEGISLATURE

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January 6, 1922

To Hon. Frank W. Ball, Secretary of State
Re: Taxation of Water Companies

Replying to your inquiry about the fees payable from the Penobscot County Water Company, I wish to say that I have read the letter of Hon. W. B. Skelton and his opinion is entitled to great weight, as he has made a study of the statutes, but I have decided to make a ruling in favor of the practice which has been adhered to in your office up to this time, that is, to require all "water companies" to pay according to the provisions of Section 6 of Chapter 51.

It is probably true that the first six sections of Chapter 51 apply to corporations organized by special act of the legislature, but in view of the fact that certain corporations, including water companies, shall pay according to Section 6, and in view of the provisions of Section 11 of Chapter 51, I am advising you that all water companies are legally chargeable with fees under Section 6.

We return herewith certificate of organization and letter from Hon. W. B. Skelton.

Ransford W. Shaw
Attorney General