MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

PUBLIC OFFICERS DEPARTMENTS AND INSTITUTIONS

FOR THE TWO YEARS

JULY 1, 1926 - JUNE 30, 1928

PUBLIC DOCUMENTS, 1926-28 (Explanatory Note)

Three reports in this volume cover periods in variance with the given biennium. They are as follows:

- 1. The report of the Attorney General covers the period from 1924 to 1928.
- 2. The report of the Bangor State Hospital covers the period from 1919 to 1928.
- 3. The report of the department of Inland Fisheries and
 Game covers the fiscal year ending June 30, 1928. No printed
 report was made for the fiscal
 year ending in 1927.

STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

JUNE 30, 1926

PRESS OF MERRILL & WEBBER CO

the State Departments for oral and written opinions relating not only to statutory construction, but also to constitutional problems, which require much time and study. This Department has endeavored to be as prompt in its replies as is consistent with careful consideration of the multitude of questions asked. Judge Sanford L. Fogg of Augusta, who has acted for two years as Deputy, has demonstrated his careful and painstaking abilities to the apparent satisfaction of everyone.

The faithful service of Miss L. Mae Richmond who has been connected with the Department of the Attorney General for a period of twenty-one years as Chief Clerk, the service of Miss Marion C. Shirley who is in charge of the clerical work relating to the collection of inheritance taxes, and the service of Miss Flora K. Pierce who now assists in the collection of the taxes on estates, deserve especial mention. The satisfactory conduct of any state department depends in large measure on the faithfulness and ability of those who day after day handle the matters that come to its office, and which are often erroneously called "routine". If any success has attended the labor of this department during the past two years, the credit is in large measure due to the very efficient work of these earnest servants of the State.

I take this opportunity, therefore, to thank my Deputy and Assistant for their service during my past term, and to also thank these ladies of the Department.

Respectfully submitted,

RAYMOND FELLOWS,

Attorney General.

The following are some of the opinions rendered by the Department 1925-1926 which may contain matter of public interest.

March 19, 1925.

Hon. J. W. Hanson, Adjutant General, Augusta, Maine.

DEAR SIR: Answering your communication of February 28th, we would call your attention to Section 52 of Chapter 174 of the Public Laws of 1923, which provides that:
"All armories, drill rooms, offices, headquarters offices or stables shall be subject always to the provisions of law and to the regulations

prescribed by the proper authorities, and said armories, drill rooms, offices, headquarters offices or stables shall be held for the exclusive use of the national guard unless otherwise authorized by the general regulations for the government of armories prescribed by the armory commission, or by special authority of the chairman of said commission after application in special cases by the municipal authorities in writing. Should any municipal officer use such buildings or stables without authority, or abuse the authority or privilege so granted, they and each of them shall, in each case, be guilty of a misdemeanor and shall be punished as prescribed in this section."

From the foregoing it would appear,

- 1. That the armory commission has general control over the use and management of property thus provided, and that the municipal officers have no authority to use or lease the same except in accordance with the regulation of the commission or by special authority of the chairman of the commission.
- 2. The property being provided for a special purpose, namely, for "military purposes", it is our opinion that the armory commission would not be justified in leasing same for other purposes except by special authority of the municipal officers.

Yours very truly,

SANFORD L. FOGG,

Deputy Attorney General.

April 8, 1925.

Hon. Fred F. Lawrence, Bank Commissioner, Augusta, Maine.

BROTHER LAWRENCE: "Assuming that a trust company makes a loan to 'A', and 'A' deposits as collateral security therefor the note of 'B', B's note being in turn secured by a real estate mortgage which A assigns to the bank, may the bank deduct A's note in making its tax return, upon the theory that it is secured by mortgage on real estate?"

In answer to the above question submitted by you, the opinion of this department is that the note of "A" should not be deducted. Had the note in question been the note of "B", our answer would be in the affirmative, under the authority of Chapter 10, Section 6, Par. XIII, of the Revised Statutes which expressly exempts from taxation "all loans of money made by any individual or cor-