

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, 1928

March 23, 1928.

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

DEAR GENERAL HANSON: As I understand the facts contained in your letter of March 20th, the Sheriff of the County of Aroostook issued a call for the National Guard to engage in the search for a man lost in the woods in that county, November 1927. The bills including payroll, amount to \$1043.59, and the County of Aroostook refuses to pay.

I cannot see how the County of Aroostook can be compelled to pay these expenses under the provisions of Sections 9 and 47 of Chapter 174, Public Laws of 1923, as amended. I can find nothing that would prevent the County of Aroostook from paying if the Commissioners of the County are agreeable.

The statute provides that when the National Guard is called forth in aid of civil authorities in case of insurrections, invasion, tumult, riot, mob or body of men acting together by force to resist the laws of the State, the expense shall be paid by the county where such services are rendered. The statute does not contemplate that the Guard shall be called out for any purpose not expressed therein, and compel compensation from the county.

It would seem to me that this is a matter that would have to be attended to by the next legislature so that the money may be appropriated for your department to pay these expenses.

I would respectfully suggest that the National Guard is not subject to call from the civil officers except in the cases specified in the statute, and if a call is made, definite arrangements in the nature of a contract should be made with the county before the troops are allowed to take part in any search or other purpose outside of the purposes listed in the statute.

Yours very truly,

RAYMOND FELLOWS,
Attorney General.

July 16, 1926.

Hon. C. S. Stetson, Chairman, Board of State Assessors, Augusta, Maine.

DEAR MR. STETSON: In answer to your inquiry as to

"whether railroad taxes should be accrued in advance of the assessment or whether the tax paid covers the period until another assessment", I wish to advise that the general rule is as between the State and tax payer, the latter is liable for the tax on such taxable property as he owned on the date fixed by law for the completion of the assessment. Consequently in the absence of statute, no liability for taxes attaches during the current year until after the next regular date for assessment.

In relation to the excise tax on railroad companies under Chapter 9, Sections 25, 26, and 27, of the Revised Statutes, the amount of tax is determined each year by the amount of transportation receipts, received during the preceding year.

You also ask "if a railroad ceases to do business during the calendar year, the corporation is dissolved, and it does not make any return as of December 31st, would there be any tax liability?"

It is my opinion that if the corporation was legally dissolved, there would be no corporation on which to assess the tax.

Trusting this answers your inquiry, I am,

Yours very truly,

RAYMOND FELLOWS,

Attorney General.

August 23, 1927.

Hon. Elbert D. Hayford, State Auditor, Augusta, Maine.

DEAR MR. HAYFORD: This department is in receipt of your inquiry relative to the expenses to be allowed active retired Justices of the Supreme Judicial Court under Section 5 of Chapter 117 of the Revised Statutes, as amended by Chapter 87 of the Public Laws of 1921, and by Chapters 71 and 157 of the Public Laws of 1927.

The two above mentioned statutes of 1927 are to be construed together (*Stuart v. Chapman*, 104 Maine 22), one amendment being passed for the purpose of increasing the salaries of the Justices to \$8,000., and one for the purpose of providing reimbursement to each Justice for "expenses actually and reasonably incurred for clerical assistance" to an amount not exceeding one thousand dollars annually.