

# MAINE STATE LEGISLATURE

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May 24, 1935

Honorable Frank H. Holley  
State Tax Assessor  
Augusta, Maine

Dear Sir:

Replying to your letter of recent ultimo, concerning the question asked by Albert B. Donworth of Caribou respecting the exemption from taxation of property situated in unorganized townships, and requesting the opinion of this office as to whether any of the property of a Spanish War veteran located in an unorganized township is exempt from taxation, I am pleased to advise you as follows:

Chapter 13, Section 6, Paragraph IX of the Revised Statutes, as amended by Chapter 36 of the Public Acts of 1931, reads as follows:

"\*\*\*\*\*the estates to the value of five thousand dollars of all soldiers, sailors and marines,\*\*\*\*\*who served in \*\*\*\*\*the war with Spain\*\*\*\*\*and were honorably discharged, who shall have reached the age of sixty-two years\*\*\*\*\*and in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state."

In the above statutes the law provides that in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state. It is to be noticed that simply the words "city or town" are used and that the words "plantation and unorganized township" do not appear. R. S. Chapter 1, Section 6, Paragraph 19, reads as follows:

The word 'town' includes cities and plantations, unless otherwise expressed or implied."

This provision of the statute would clearly include plantations within the purview of the above Act, and I am of the opinion that unorganized townships should also be included for, otherwise, the exemption statute become somewhat incongruous. To illustrate: Assuming that a Spanish War veteran has a \$10,000 estate in Town, No. 1; a \$10,000 estate in Town No. 2, and a \$10,000 estate in an unorganized township. According to the rule laid down in the above exemption statute he would be entitled to exemption in Town No. 1 of 1/3 of \$5,000; he would be entitled to exemption in Town No. 2 of 1/3 of \$5,000, and, were he not entitled to exemption on 1/3 of \$5,000 in the unorganized township, the result would of course be that instead of receiving an exemption of \$5,000 on his estate, he would receive an exemption of simply 2/3 of \$5,000.

I cannot believe that the legislature intended to exempt from taxation to the extent of \$5,000 the estates of only those veterans who happen to have property in cities, towns and plantations, and not exempt from taxation those veterans who happen to have property in unorganized townships. In other words, it would seem to have been the intention of the legislature to have exempted, in all events, the estates of the veteran to the extent of \$5,000.

In arriving at the intention of the legislature, it is proper to consider the object sought to be attained, and in this particular instance that object was the relief of a veteran from taxation up to \$5,000. Applying that rule of construction, the only reasonable interpretation to place upon the statute is that the words "cities, and towns" were used loosely to describe and as meaning all taxing precincts. Accordingly, it is my opinion that the exemption should apply not only to cities, towns and plantations, but also to unorganized townships.

Very truly yours,

Attorney General

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