

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

March 2, 1936

Rev. Henry E. Dunnack
State Librarian
Augusta, Maine

Re: Inquiry Beulah B. Akeley, Librarian
Presque Isle Free Library.

Dear Mr. Dunnack:

Answering the inquiry of Beulah B. Akeley, I am pleased to suggest that Section 6, Paragraph III, of Chapter 13 of the Revised Statutes, relating to exemptions from taxation, includes the real and personal property of all benevolent and charitable institutions,

I am also pleased to inform you that in 11 Corpus Juris, Page 519, Section 22, it is expressly stated that,-

"A gift for the purpose of establishing or supporting a public library is a charitable gift."

I would further call your attention to the case of *Dascomb V. Marston*, 80 Maine, 232, in which the Court said:

"Thirty thousand dollars is bequeathed to the trustees of Blocafield Academy to be appropriated at their discretion in founding a free public library in the town of Skowhegan.

The legacy is certain and specific and for a charitable purpose, and should be paid to the donees according to its tenor. The authorities already cited establish its validity."

Very many courts outside of Maine, including the United States Courts, the Courts of California, Connecticut, Illinois, Massachusetts, Michigan, New Jersey, New York and Ohio, have said that gifts for the purpose of establishing or maintaining public libraries are charitable gifts.

I cannot conceive of any reason why a town should desire to tax a gift which has been given to the town in trust for a charitable purpose.

Very truly yours,

Deputy Attorney General

SLP H