MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

In addition, the State has taken title to a Packard automobile which it is offering for sale at $600.00, a House Lot in the City of Hallowell which has an estimated value of $1,000.00; Books comprising the personal library of Mr. Runnells; and various articles of personal property now stored in the State House. These will all be converted into cash as soon as a purchaser can be found.

Mr. Runnells has been adjudged guilty of embezzlement, and I am informed has received a maximum sentence of 10 years in State's Prison.

In reply to the question as to whether or not the case is closed, please be assured that no case that comes into the Attorney General's office will be closed while there remains any possibility of making recoveries for the State.

It is not the intention of your present Attorney General to close this case on the records until I am positive that all possible means of recovery for the State have been exhausted.

Respectfully submitted,

FRANK I. COWAN
Attorney General

February 7, 1941

From:
Frank I. Cowan, Attorney General

To:
William D. Hayes, State Auditor

In re Railroad Tax Apportionment

I have your inquiry of January 30th, 1941, in regard to Council Order No. 18, dated January 4th, 1939. The subject is covered by an opinion of the Justices in 136 Maine, Page 529. The court there expressly ruled that the shares of stock "held" in a city or town which is the corporate domicile of the lessee of a railroad, shall be considered as so "held" for the purpose of apportionment to that city or town of the share of the tax represented by the stock so "held".

The court ruled expressly on the question of apportionment in the case of the Portland and Rumford Falls Railroad, the Portland-Ogdensburg Railroad and the Portland Railroad Company.

This opinion of the Justices takes precedence over any opinion that may have been given heretofore by an Attorney General.

Very truly yours,

FRANK I. COWAN
Attorney General