

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1945-1946**

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You wanted my opinion as to whether or not Chapter 284, P. L. 1939, was still in effect, and in reply I will say that the Laws of 1939 were repealed by Legislative Document 934, at the special session of the legislature held in September, 1944, except Chapters 77 and 121. Inasmuch as this chapter was not retained in the new revision, the Revisor of Statutes and the Revision Committee no doubt considered it an emergency measure which authorized the Adjutant General to cooperate with the Works Progress Administration. I understand that the WPA used \$68,000 for this purpose, and the 1939 Legislature authorized \$11,000. If the Adjutant General's office desires to carry on this work, it will be necessary to ask the legislature for further authorization.

RALPH W. FARRIS  
Attorney General

April 10, 1945

To Fred M. Berry, State Auditor  
Re: Capital Reserve Funds, Towns and Counties

I have before me your memo of March 19, 1945, in regard to the capital reserve funds for towns and counties, creation of which is authorized under the provisions of Section 130 of Chapter 80, R. S. 1944, requesting my opinion as to who is legally authorized to create such a fund. Is it the voters of a town or county; or is it the selectmen in the case of a town or the county commissioners in the case of a county?

This legislation was enacted in 1943, P. L. 262, under the title of "AN ACT to Permit Towns to Create Protected Reserves," and the first section of that act provides that any town may annually appropriate money for the purpose of providing a reserve of borrowing power, etc., etc. This is now Section 127 of said Chapter 80 of the Revised Statutes of 1944.

After a study of this act of 1943 and the legislative history of same, it is the opinion of this office that it is for the voters of a town to establish capital reserve funds for certain financing as permitted under said Section 130. The statute does not say that a specific program must be outlined, although it does state that it must be for a specific item or items of equipment, or the acquisition of title to capital improvement or a title to capital equipment; and it is our opinion that these items should be specified for which the capital reserve fund is used in financing these projects.

In the case of a county, it is the opinion of this office that this capital reserve fund should be created by the county commissioners from a county tax levied for this purpose.

RALPH W. FARRIS  
Attorney General