

# 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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October 18, 1945

To David H. Stevens, State Assessor  
Re: Widow's Exemption

I have your memo of October 9th in regard to the question as to whether or not the widow of a soldier killed in action is entitled to property tax exemptions set up in paragraph 10 of Section 6, Chapter 81, R. S. 1944, as amended. Your question is:

“Is the widow of a soldier killed in action and who is receiving a widow's allowance from the United State Veterans' Administration, entitled to the property tax exemption under our taxation laws?”

It is my opinion that this exemption mentioned in paragraph 10, Section 6, Chapter 81, does not apply to widows of soldiers killed in action.

RALPH W. FARRIS  
Attorney General

October 19, 1945

To the Honorable Governor and Council  
Re: Maine Port Authority (Enlargement and Extension of the Present Port Facility.)

I have received from Mr. Nathan W. Thompson, attorney for the Maine Port Authority, a copy of the petition dated October 11, 1945, wherein the Directors of the Authority seek the approval of the Governor and Council to borrow funds with which to enlarge the State Pier in accordance with the plan and the facts set out in the petition. My understanding is that my advice is sought only as to the legality of this proposed undertaking, and hence I do not concern myself with the value of or the necessity for this improvement and extension.

I am of the opinion that there is ample authority in the law for the Commission to enlarge and extend the facility, and, if its funds derived from income are insufficient, to borrow funds for that purpose, providing it has first obtained the consent of the Governor and Council; but in addition to this, I am of the opinion that it also needs the consent of the Governor and Council to the making of a contract which would involve the expenditure of more than \$5000. Hence, the approval would be two-fold: 1) the making of a contract for the enlargement of the pier facilities and expending therefor the income now on hand, which it is stated amounts to approximately a quarter of a million dollars; and, 2), borrowing an additional \$300,000 by a bond issue.

For the purpose of further enlightenment of the Governor and Council I shall refer briefly to the act as amended by Chapter 5, of the Private and Special Laws of 1941.

Under Section 1 (b) the Port Authority was vested with the broad purposes of acquiring, constructing and operating piers and terminal facilities at the Port of Portland. In this same section, however, it is