

MAINE STATE LEGISLATURE

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July 6, 1911

To Hon. Obadiah Gardner, Chairman, Board of State Assessors

In regard to the question raised in the letter of Howard Corning, Treasurer of Bangor Railway & Electric Company, I have no doubt but that the construction of the law followed by the board of assessors is correct and that the mileage to be used as the basis for computing the railroad franchise tax is the distance from terminal to terminal. I do not think it would be proper to add to that distance the length of track included in double trackage, sidings, or turn-outs.

The basis of your computation is the same as that used for many years in this state in computing the tax of the different steam and electric roads, and no question as to its correctness has heretofore been raised, nor do I think there is any merit in the contention of the Bangor Company.

I should advise assessing the tax of this company on the basis of 57.22 miles of track, using that as the divisor and the gross earnings as the dividend, which would make the gross earnings per mile \$5015. and would leave the rate of taxation to be applied $1\frac{1}{2}\%$. . .

Attorney General