

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

WATERVILLE
SENTINEL PUBLISHING COMPANY

1915

TAXATION OF BREAKWATER.

24th September, 1913.

*Hon. B. G. McIntire, Chairman Board of State Assessors,
Augusta, Maine.*

DEAR SIR: Replying to your question concerning the taxability of a break water proposed to be erected some five hundred feet in the ocean off the shore of Rockport, I beg to state that determination of this matter is impossible without further facts.

If in the act incorporating the town of Rockport, the town lines are set forth so as to include the situs of the proposed break-water, I think there is no doubt but the town would have the right to tax.

If there are islands off the shore at that point, so that the county lines might be held to extend out beyond, here also the possibility of a tax by the town of Rockport might arise.

If on the other hand, the town lines stop at the shore or at low water mark, and there are no islands outside so that the county line would be extended, there seems to be no way in which the town could claim the right to tax.

Very sincerely,

SCOTT WILSON,

Attorney General.