

# MAINE STATE LEGISLATURE

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# STATE OF MAINE

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REPORT

OF THE

# ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

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WATERVILLE  
SENTINEL PUBLISHING COMPANY

1915

## TAXATION OF PERSONAL PROPERTY ON NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY.

25th September, 1913.

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

DEAR SIR: Replying to your question in regard to the taxability of poles of the New England Telephone & Telegraph Company now located in the town of Monmouth and held there as a source of supply, it seems to me that said town has no right to impose a tax.

Under the provisions of the Revised Statutes touching this point, it is stipulated that the franchise tax should stand in lieu of a property tax on poles, wires, etc., used in the exercise of the franchise. Under this provision some question might arise as to poles held in a supply station on the ground that a strict construction of the exemptions would include only such as were actually in use. Chapter 210 of the Public Laws of 1909, however, amends that provision of the Revised Statutes so as to place it beyond dispute. It is therein stated that the excise tax or franchise tax shall be in lieu of all taxes upon the property of any telephone corporation except the land and buildings located in any town.

Very sincerely,

SCOTT WILSON,

*Attorney General.*