

MAINE STATE LEGISLATURE

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September 25, 1913

To Hon. B. G. McIntire, Chairman, Board of State Assessors
Re: Taxation of Telephone Poles

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 a 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.

Harold H. Murchie (probably, as the style is not like Scott Wilson's - then Attorney General)