

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

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1915

TAXATION OF LOGS.

30th March, 1914.

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

DEAR SIR: Replying to your question with reference to the taxability of floating logs in the town of their intended manufacture, I would advise that the Maine authorities seem to support the contention of the East Machias selectmen, namely; that logs may be taxed in the town where they are to be manufactured even though not physically present there on tax day and though the owner may be resident in another town.

I call your attention particularly to the case of Ellsworth vs. Brown in the 53rd Maine where the identical question was raised and the Court, stating that the tax perhaps could not be sustained on the strict letter of the exemption now contained in the first paragraph of Section 13 of Chapter 9 of the Revised Statutes, held that the intent of the law was to cover that very situation and sustained the tax.

This case has been sustained from time to time in our Courts. the last decision in the 93rd Maine reaching the same result by a slightly different course of reasoning—Farmingdale vs. Berlin Mills Company. Here the Court in upholding the tax quoted the above case but went on to say—"The logs were intended for manufacture in that mill. They had been cut, hauled to the landing, and were in transit to the mill, and may therefore be fairly considered as employed in the trade or business of the mill on that day, within the meaning and purpose of the statute."

Yours sincerely,

HAROLD H. MURCHIE,

Assistant Attorney General.