

MAINE STATE LEGISLATURE

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17 April 1914

To Hon. B. G. McIntire, Chairman, Board of State Assessors
Re: Taxation of Floating Logs

Referring to your question as to the place of taxation of logs now situated above Whitneyville and owned by Sullivan Brothers of said Whitneyville, I understand the facts to be as follows:

The logs are being cut and driven by Sullivan Brothers and the ownership at the present time is in said Sullivan Brothers, although the intent is (and the practice for a few years back has been in accord with that intent) to manufacture them into lumber in the town of Machias, the mill there being owned by the Cornelius Sullivan Estate and the manufacturing being carried on in the name of that Estate. Your question, as I understand it, is whether these logs should be taxed to the owner at his domicile or should come within the exemption in Clause 1, Section 13 of Chapter 9 of the Revised Statutes and be taxed at the place of their intended manufacture.

All cases which have been decided by the Maine Courts under this exemption have been based upon the intent to manufacture, and the reasoning has gone so far as to hold that, where logs are intended for manufacture at a certain place, they may be considered for purposes of taxation as employed in trade in that place, even though in fact they have not actually reached the limits of the town on tax day. These cases, however, all show the ownership of the mill to be in the same hands as the ownership of the logs intended for manufacture and I do not find, in any case, a suggestion that the exemption would go so far as to make logs taxable to the intended purchaser. Sullivan Brothers are not engaged in the manufacture of logs in the town of Machias and the logs certainly could not be taxed to them there. The only question from the standpoint of the town of Machias would be whether they could be taxed to the Cornelius Sullivan Estate, the intended purchaser. This would seem to be outside of the broadest construction that has ever been given to the exemption in question, and I should, therefore, consider that the logs were taxable in the town of Whitneyville to Sullivan Brothers and could not be reached by the Machias assessors.

Harold H. Murchie (?)
Assistant Attorney General