

MAINE STATE LEGISLATURE

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December 22, 1914.

To Hon. Bertrand G. McIntire, Chairman, Board of State Assessors
Re: Taxation of Black Foxes Raised for Sale.

The question whether black foxes on fox farms are taxable depends upon whether they are subjects of property. Though no property exists in wild animals, so long as they remain in their natural state, when reduced to possession they are subjects of property as are other chattels entitled to protection of the law. Thus in James v. Wood, 82 Maine 173, an action of trespass was sustained for liberating a deer which the plaintiff had captured and had confined on his land. Black foxes raised for commercial purposes are likewise subjects of property entitled to the protection of the law and should therefore be liable for taxation to pay for protection. Since they are property, they are taxable under the statute the same as other chattels.

Roscoe T. Holt
Assistant Attorney General