

MAINE STATE LEGISLATURE

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September 22, 1921

To Hon. Percival P. Baxter, Governor of Maine
Re: Wild Land Taxes

By order of council dated August 12th, the Attorney General was authorized and directed to bring suit against the Lincoln Pulpwood Company and American Realty Company, for unpaid taxes for the years 1918-1920. I immediately began investigation and undertook to ascertain why these taxes had not been paid and finally learned that under direction of counsel these corporations had refused to pay the taxes on the ground that they were not collectible under the laws of the State.

After a careful examination of the law, I am of the opinion that on account of the wording of the act the property named is the schedules made and filed by the State Assessors as being in the unorganized places named and taxable therein was and is taxable in the town where the corporations have their principal place of business.

Section 1 of the act provides:

"Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this state, and not otherwise subject to taxation under existing laws of the state of Maine, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall. . ."

By the provisions of Chapter 10, Section 13, as amended by Chapter 82 of the Public Laws of 1919,

"All personal property within or without the state except in cases enumerated. . . shall be assessed to the owner in the town where he is an inhabitant on the first day of each April."

Under this provision of the law all property of corporations located within any township within the State on the first day of April is taxable to the corporation in its home town. Therefore, it would not be taxable again under the act of 1917, Chapter 253.

If the Governor and Council deem it advisable to bring suit on account of these taxes and make a test case of it before the court, I will be glad to do so, but I am of the opinion that an action for said taxes cannot be maintained and it would be a waste of effort to undertake to enforce payment of said taxes.

Ransford W. Shaw
Attorney General