

MAINE STATE LEGISLATURE

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March 8, 1933

Mr. Ralph W. Miller
Box 161
Waldoboro, Maine

Dear Sir:

At the request of Councilor Bond, I am writing to answer for you a question propounded in your letter to him of March 7. As I understand it, your question is:

"If the town votes at its Annual meeting, to instruct its Assessors to fix a flat tax rate on property owned by a business concern, such as a Factory, for a term of years, after one year has elapsed, can they rescind that vote at their next Annual Town Meeting?"

The answer is simple. A vote passed by your town at its annual town meeting instructing the assessors to fix a flat tax rate on property owned by a business concern would be illegal.

Of course, as a matter of practice, different expedients are adopted by different towns to attract new industries and to hold those already located, but in almost every instance the methods adopted are illegal. But when the illegality of the vote is not questioned the purposes sought are accomplished. However, I am simply advising you as to the legality of the vote contemplated.

Very respectfully yours,

Attorney General

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