

# MAINE STATE LEGISLATURE

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January 6, 1938

Honorable Frank H. Holley  
State Tax Assessor  
Augusta, Maine

Re: Assessment of taxes on property  
situated on Cousins Island, owned  
by a religious corporation organ-  
ized under the laws of Massachusetts.

Dear Mr. Holley:

After some investigation of this matter I am pleased to inform you that your opinion in letter to Mr. H. S. Pulsifer, dated December 16, 1937, appears to me to be a correct interpretation of our tax exemption law.

I do not find any opinion of our Courts which expressly solves the problem, but I do find in the case of Camp Associates vs. Inhabitants of Lyman, reported in 132 Maine, Page 89, words to indicate that you are correct in your interpretation of the law.

In the Camp Associates case it seems that the property was formerly owned by a Massachusetts corporation and that later on a corporation was organized in Maine to which the property was conveyed. The Court in discussing that matter said: The same persons apparently comprised the boards of directors of the grantor and the grantee corporations. Evidence warrants inference, as the Judge in the Lower Court notes, that a motive of incorporation in Maine was to obtain immunity from taxation."

The inference from this is that the property owned by a Massachusetts corporation would not be exempt under the provisions of our law.

Very truly yours,

Sanford L. Fogg  
Deputy Attorney General

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