

# MAINE STATE LEGISLATURE

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August 23, 1940

The Attorney General

The State Tax Assessor

In your letter of August 15, you inquire as to the provisions of Chapter 13, Section 15, Paragraph 2, of the Revised Statutes relating to the taxation of boats or vessels undergoing repairs.

As I read this section it applies only to boats or vessels owned by persons residing out of the State and, taking the first and last paragraphs of the section together, would seem to say that such pleasure vessels or boats owned by nonresidents and in this state for construction or repair are not taxable by the local assessors. I can see how the provisions of this section might be abused and how, for the purpose of inducing nonresidents to leave their pleasure vessels or boats in the state for storage, the assessors might interpret the meaning of the word "repairs" to cover the usual spring overhauling which I understand is given to all such property. However, it seems to me that it would be impossible to give a definition of the word "repairs" which would fit all cases; that it is a question of fact in each particular case, and that the matter will have to be left to the discretion of the local assessors.

For the purpose of including such property in your own list of taxable property in any particular town, it would seem to me that this would be a matter for your own office to decide in each case if you found that it was impracticable to adopt the findings of the local assessors.

It would seem to me to be wise to attempt a clarification of this section at the next session of the Legislature, but it would take someone who knows more about boats than anyone in my department does to prepare such an Act.

F. U. B.