

MAINE STATE LEGISLATURE

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September 12, 1941

Hon. George E. Hill
State Tax Assessor
Augusta, Maine

Dear Sir:

I have your inquiry of September 4th, in regard to taxation on property of railroad companies located in unincorporated townships of the State.

R. S. Chapter 1, Section 6, Paragraph XIX in defining "towns" declares that they include "cities and plantations". In other words, "towns" applies to organized areas.

R. S. Chapter 12, Section 29, sets out the burden of taxation assessed against the railroad companies for the benefit of the State as a whole.

R. S. Chapter 13, Section 4, sets out the burden of taxation which is imposed upon the railroads for the benefit of local governments.

Unorganized townships have no local government problems and apparently the statutes were written with the express intention of excluding them from any benefits to be derived from taxation of local property of railroads. I know that in the opinion dated December 22, 1937, Mr. Burkett suggested that the matter is not free from doubt and that final decision can only be given by the Courts. If you wish to test this matter out at some time by Court action we can do it although in my mind there is no reason for doubt.

Very truly yours,

Frank I. Cowan
Attorney General

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