

MAINE STATE LEGISLATURE

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July 30, 1942

George E. Hill

State Tax Assessor

The Attorney General

At Kittery, Eastport, Portland, South Portland and Bath there have been extensive building of new dwellings for rental purposes. In some cases these have been built by private persons, and other cases I believe by corporations set up under Federal law and the construction has been financed either directly or indirectly by the Federal Government.

I sincerely suggest that you look into the facts in connection with the construction of these houses for the purpose of determining whether or not they shall in any case be tax exempt. I doubt if you will find that any of the houses are actually owned by the Federal Government directly and if the corporation which is holding title to and holding the property is expressly exempted from any form of local taxation, no such exemption should be granted.

My attention was first called to this some months ago when a member of the Education department told me that Quoddy Village pays no taxes. I intended at that time to check on the facts and find out why not but the matter slipped my mind. Now it has become something of very great importance in some of the municipalities. I note that the City of South Portland has had to increase its tax rate this year.

Frank I. Cowan
Attorney General

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