MAINE STATE LEGISLATURE

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May 18, 1943

Mr. George S. Decker Cutler, Maine.

Dear Sir:-

I have your letter of May 14th in regard to the buildings on the wharf of Mr. Clarence D. Wallace. If Mr. Wallace owns the wharf on which the buildings have been erected, it would seem as though the buildings belonged to Mr. Wallace. The general rule of law, as I understand it, is that if I erect a building on another man's land, the building belongs to him unless I make some special provision for retaining ownership in myself. If the building is owned by Mr. Wallace, it is taxable to Mr. Wallace like any other property he may own.

Very truly yours,

Frank I. Cowan Attorney General

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