

MAINE STATE LEGISLATURE

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April 5, 1945

To David H. Stevens, State Assessor

Subject: Valuation of Registered Cow for Tax Purposes

I have your memo of April 3rd as to whether or not, in placing a valuation for tax purposes, consideration should be given to increased market value because the cow is registered. It is my opinion that the fact that the cow is registered should not increase the market value of said cow. However, I believe the tax assessors in municipalities should take into consideration in making their valuations on personal property the question whether or not the cow is a pure-bred. If the cow is a pure-bred and is registered, it naturally would follow that she was worth more than the ordinary barnyard variety and the valuation should be placed according to the just valuation of the cow; her pedigree would be a criterion to follow in arriving at said valuation.

Ralph W. Farris
Attorney General

RWF:c