

MAINE STATE LEGISLATURE

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April 5, 1945

To David H. Stevens, State Assessor

Taxing Personal Property in Deorganized Towns

I have your memo of April 3rd relating to towns which have deorganized under emergency acts effective March 30, 1945, where the Board of Equalization has set up a valuation including both personal property and real estate and filed such information with the Secretary of State during November, 1944.

You also say that the State, county, and Forestry District and road taxes will be computed on the basis of the valuation filed by the Board of Equalization, and you ask whether it would not be more equitable to omit taxing personal property in these deorganized towns for 1945 and 1946, under the provisions of Section 93, Chapter 14, R. S. 1944.

My answer to your question is that where you are computing the tax on the basis of the valuation filed by the Board of Equalization, which included personal property, you should omit the taxing of the personal property in those deorganized towns under the provisions of Section 93 of Chapter 14.

Ralph W. Farris
Attorney General

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