

# MAINE STATE LEGISLATURE

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May 1, 1945

To Honorable William E. Dow  
Re: Taxation of Trailers

You ask the following questions:

- (1) Trailer owned by resident of Bangor, Maine, resting on blocks in the Town of Falmouth.  
Taxable in Falmouth?

Answer. No. If the owner is really a resident of Bangor, the personal property is taxable in the place of his residence. (However, this legislature amended the tax law by Chapter 258 of the Public Laws of 1945, by including house trailers, so that next year you can tax house trailers where they are found.) However, if you are not sure that this owner is a resident of Bangor, it would be worth while to assess a tax on it as of April 1st and let him come in and ask for an abatement on the ground that he is not an inhabitant of Falmouth.

- (2) Trailer owner by resident of Boston, Mass., resting on blocks in Falmouth.  
Taxable in Falmouth?

Answer. Yes, if trailer is found in your town on April 1, 1945, as the owner is a non-resident of Maine.

- (3) Trailer owned by serviceman (Navy), no official residence, also on blocks in Falmouth.  
Taxable in Falmouth?

Answer. Yes, if trailer was in your town on April 1st, as he is not an inhabitant of another town in Maine.

Ralph W. Farris  
Attorney General

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