

MAINE STATE LEGISLATURE

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76-
September 11, 1945

*This is an opinion book
under harness racing*

To:
David E. Stevens, State Assessor

Your memo of September 10th received, stating that the question has been raised as to whether or not goats are taxable under the law relating to the taxation of personal property. . .

I have examined the tax exemption law and I cannot find any exemption for goats. Therefore it follows that all property not specifically exempted by statute is taxable.

Ralph W. Farris
Attorney General

RWF:c