

MAINE STATE LEGISLATURE

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October 16, 1946

To David H. Stevens, State Assessor

I acknowledge receipt of your memo of October 9th with a copy of a letter from Attorney Ralph C. Masterman of Bar Harbor attached, and you ask for my comments on this matter.

I have not very much to say in regard to Mr. Masterman's letter, which relates to the assessment of personal property of persons who own personal property in other States on which they may or may not be taxed. He calls attention to paragraphs X and XI. Subsection XI provides that if any State exempts similar deposits in this State, including interest thereon, the provisions of this section shall not apply to deposits in that State. Whether or not Massachusetts exempts similar deposits in this particular case I do not know, and I think that Mr. Masterman should find out for his client before filing a true and perfect list of the estate of his client in this particular instance. cd. 81, 813

Mr. Masterman states in his letter, "A person petitioning for an abatement of taxes has to file a 'true and perfect list' of all his property taxable in Maine." Section 35 of Chapter 81, R. S., does not use the language quoted in Mr. Masterman's letter, "of all his property taxable in Maine." The statute provides that the assessors shall notify the inhabitants to make and bring in to them true and perfect lists of their polls and of their estates, real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. The statute further provides that if he does not do this after being reasonably requested thereto by the assessors, he is barred from his right to make application to the assessors or county commissioners for any abatement of his taxes unless he offers such list with his application and tells them that he was unable to offer it at the time appointed.

In the next to the last paragraph on page 2 of Mr. Masterman's letter he states, "As I understand it, unless you have a mutual agreement with the State of Massachusetts, he would have to list all his personal property."

In the last paragraph he asks you to tell him whether or not there is a mutual agreement under paragraph XI aforesaid, so that his client would not have to list money deposited in banks in the State of Massachusetts.

I should think offhand, if Massachusetts exempts similar deposits in banks in this State, that this State should do the same and not require the deposits in Massachusetts to be listed. That is a matter of fact which should be ascertained from the Taxation Department in Massachusetts.

Ralph W. Farris
Attorney General

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