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April 28, 1948

To A. K. Gardner, Commissioner of Agriculture Re: Seed Potato Board

I have your memo of April 28th, relating to Sections 124-129 inclusive of Chapter 27, R. S. 1944, as amended by the Public Laws of 1945 and 1947. Your question is, "Is the Board under the same restrictions as to bids as would apply to a state institution?"

My answer to this question is in the affirmative. The Seed Potato Board is established in the Department of Agriculture of this State.

Your next question is, "Would the waiving of taxes apply as in the case of state-owned land?"

My answer to this question is in the affirmative. Once the Seed Potato Board has purchased real estate and constructed buildings thereon, under Section 127-D of Chapter 153, P. L. 1945, "Powers; rules and regulations," the title would be in the State of Maine and should not be taxed.

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Ralph W. Farris Attorney General

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