

# MAINE STATE LEGISLATURE

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January 15, 1959

To the Attorney General from Assistant Assigned to Taxation  
Re: State-owned Houses Rented to State Employees

I received a memo from Glynn Frost stating that Representative Winchenpaw had asked the following question:

"Is legislation necessary in order that the Town of Thomaston can levy a tax upon real estate (houses) owned by the State and rented to the employees of the Maine State Prison?"

Mr. Frost requested me to advise you on this question.

In my opinion these houses owned by the State are exempt from taxation under sovereignty jurisdiction, even though they are rented to state employees, and the employees are tenants at will.

Section 10, subparagraph B., Chapter 91-A, R. S. 1954, exempts the property of the State of Maine, and, as the employees of the Maine State Prison pay rent to the State, you cannot tax the employees on the monthly rental paid the State.

The land owned by the State upon which is located the Maine State Prison is used for a public purpose and its employees are public servants.

In my opinion there would not be <sup>a</sup> taxable interest in the state employees living in state-owned houses that the town assessors could reach on April 1.

Ralph W. Farris  
Assistant Attorney General