

# MAINE STATE LEGISLATURE

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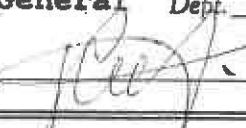


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# STATE OF MAINE

Inter-Departmental Memorandum Date January 28, 1964 26

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation  
From Ralph W. Farris, Asst. Atty. General Dept. " " "  
Subject Taxation of House Trailers 

We have your memorandum stating that in the course of preparing a property tax instruction bulletin covering the taxation of house trailers you have run into a problem in interpreting Chapter 304 of the Public Laws of 1963.

You state that chapter in part amends section 4 of Chapter 91-A which is the section of the property tax law defining real estate for the purposes of taxation. You state that there are three references to house trailers in that section, as amended. First, "Real estate, for the purposes of taxation, shall include all lands in the State and all buildings, house trailers and other things affixed to same . . ." Then the section provides that "Buildings and house trailers on leased land or on land not owned by the owner of the buildings, when situated in any municipality, shall be considered real estate for the purposes of taxation . . ." Finally, you say the section says that "when such buildings and house trailers are located in the unorganized territory (on leased land or land not owned by the owners of the buildings) they shall be assessed and taxed as personal property . . ." (Parenthesis added).

Then you state that you had initially assumed that Chapter 304 of the Public Laws of 1963 meant that all house trailers, other than those which constituted stock in trade, would be subject to taxation as real estate. In reviewing the law, you state there appears to be real question regarding this.

The first sentence of section 4, Chapter 91-A, as amended, says that real estate "shall include all lands in the State and all buildings, house trailers and other things affixed to same." And you ask do the words "affixed to same" qualify the words "buildings" and "house trailers" as well as the words "and other things." Then you state "If they do then it would appear that house trailers are to be considered real estate for the purposes of taxation only if affixed to the land.

Based on this summary you ask three questions:

1. In view of Chapter 304 of the Public Laws of 1963, are all house trailers, other than those which constitute stock in trade (and other than those located in unorganized townships and situated on leased land), to be taxed as real estate; or

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2. Are house trailers owned by the owner of the land on which they rest to be taxed as real estate only if affixed to the land, but house trailers in municipalities located on leased land to be taxed as real estate whether affixed to the land or not; or

3. Are all house trailers to be taxed as personal property unless fixed to the land.

In answer to question No. 1, we answer in the negative, and in answer to question No. 2, we answer in the affirmative. We feel that the answers to questions No. 1 and No. 2 take care of question No. 3 and need not be answered.

The amendment in Chapter 304 of the Public Laws of 1963 added "house trailers" to the language as it already existed during several sessions of the legislature, and in our opinion the amendment does not change the meaning of section 4 of Chapter 91-A, unless you inquire into the definition of "affixed to the land" and the law dictionaries give several modes of affixation and it means fix or fasten in any way, to attach physically. .

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