

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

**This document is from the files of the Office of  
the Maine Attorney General as transferred to  
the Maine State Law and Legislative Reference  
Library on January 19, 2022**

10

# STATE OF MAINE

Inter-Departmental Memorandum Date September 24, 1964

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

From Ralph W. Ferris, Asst. Attorney General Dept. " " "

Subject Taxation of Buildings on Leased Land - R.S. Chapter 91-A, section 4

## FACTS:

Raymond P. Walls and Ivan Walls own 93 acres of land in T.9, R.4 NEPP which is in an unorganized township. According to information Ivan Walls owns a camp on this land but there is no written lease or other evidence to support this claim of ownership of the said camp and this state of facts brings up two questions:

Question No. 1. If Ivan Walls erected a cabin or camp on land owned jointly or in common by Ivan Walls and Raymond P. Walls, but there is no documentary evidence to support the claim that the building belongs solely to Ivan Walls, should we consider that the building does belong solely to Ivan Walls or should we consider that the building belongs to both owners of the land? Would it make any difference whether the land were owned jointly or in common?

Question No. 2. If the answer to the first question is that the building should be considered the property of Ivan Walls alone, the question then arises as to whether the building should be assessed as real estate or as personal property. Section 4 of Chapter 91-A provides that, as far as buildings on leased land or on land not owned by the owner of the buildings are concerned, "when such buildings . . . are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located." If the building is to be considered as solely owned by Ivan Walls, whereas the land on which the building rests is owned jointly by Ivan Walls and Raymond P. Walls, either as tenants in common or as joint tenants, is the building to be considered as being on leased land or on land owned by the owner of the building, and thus taxable as personal property?

## ANSWER to Question No. 1:

Under section 4, Chapter 91-A, R.S. 1954, owners of buildings on leased land located in the unorganized territory shall be assessed and taxed as personal property. Where the buildings or trailers are located on real estate owned by owners of the buildings it is our opinion they should be taxed as real estate

Ernest H. Johnson, State Tax Assessor      September 24, 1964

and the building on the land belongs to both Raymond P. Walls and Ivan Walls and it makes no difference whether the land is owned jointly or in common.

ANSWER to Question No. 2:

It is our opinion that the owners of the land in T.9, R.4 NEPP jointly or in common without further facts or evidence enjoy an interest in the buildings thereon, and should not be considered to be on leased land and the building should not be taxed as personal property under section 4 as we interpret same which provides that real estate for purposes of taxation shall include all lands in the State and all buildings and other things affixed to the same.

RWP:epd

# STATE OF MAINE

Inter-Departmental Memorandum Date September 18, 1961

To Ralph W. Farris, Assistant Attorney General Dept. Bureau of Taxation

From Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

Subject Taxation of buildings on leased land - R.S. Chapter 91-A, Section 4

We are concerned with the problem involving the proper method of taxing a building on leased land in the unorganized territory. Raymond P. Walls and Ivan Walls own a 95 acre parcel of land in T. 9 R. 4 NEPP (Forest City) Washington County, which is an unorganized township. According to our information Ivan Walls owns a camp on this land; but there is no written lease or other evidence to support this claim of ownership. This situation has led to two questions:

1. If Ivan Walls erected a cabin or camp on land owned jointly or in common by Ivan Walls and Raymond P. Walls, but there is no documentary evidence to support the claim that the building belongs solely to Ivan Walls, should we consider that the building does belong solely to Ivan Walls or should we consider that the building belongs to both owners of the land? Would it make any difference whether the land were owned jointly or in common?

2. If the answer to the first question is that the building should be considered the property of Ivan Walls alone, the question then arises as to whether the building should be assessed as real estate or as personal property. Section 4 of Chapter 91-A provides that, so far as buildings on leased land or on land not owned by the owner of the buildings are concerned, "when such buildings . . . are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located." If the building is to be considered as solely owned by Ivan Walls, whereas the land on which the building rests is owned jointly by Ivan Walls and Raymond P. Walls, is the building to be considered as being on leased land or on land owned by the owner of the building, and thus taxable as personal property?

*either as tenants in common or as joint tenants,*

EHJ:d