

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)

Department of Attorney General

MEMORANDUM

To: George Mayo, Director, Property Tax Division
Bureau of Taxation :ildx

From: Crombie J. D. Garrett, Deputy Attorney General

Date: November 22, 1988

Subject: Taxable Status of Portable Classrooms

It is the conclusion of this Department that, by virtue of 20-A M.R.S.A. § 4001(3)(C), property leased by school administrative units, such as portable classrooms, is exempt from property taxation. I have related this conclusion to the assistant attorney general representing the Department of Education. It is also my opinion that there is no need for reimbursement of any municipality for lost revenues, because the statute creating this exemption antedates the 1979 amendment to the Maine Constitution providing for such reimbursement.

CJDG/vv

cc: Peter H. Steward, AAG
Steven Murray, State Tax Assessor