

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 19**

H. P. 7

Office of the Clerk of the House  
Filed December 21, 1966 under Joint Rule No. 6. To be printed and delivered  
to the House of Representatives of the 103rd Legislature.

JEROME G. PLANTE, Clerk

Presented by Mr. Lewin of Augusta.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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**RESOLVE, in Favor of the City of Augusta.**

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**City of Augusta, reimbursed. Resolved:** That there is appropriated from the Unappropriated Surplus of the General Fund the sum of \$36,000 to be paid to the City of Augusta as reimbursement for loss of tax revenue on the Internal Revenue Building for the years 1964, 1965 and 1966.

### Statement of Facts

The State purchased the Internal Revenue Building in March, 1964. The Federal Government has continued to occupy the building until October, 1966 and paid rent to the State of \$55,000 per year.

This property was assessed for \$333,040 and would have produced \$11,989.44 in taxes to the City of Augusta in 1964 but for its tax-exempt status as state property. Loss of tax revenue of an equal or possibly greater amount depending on the rate likewise was experienced in 1965 and 1966, notwithstanding that the State during these years will derive substantial rental income from commercial use of this property. The \$36,000 approximates 3 years' tax revenue which the City of Augusta would realize from this property if owned by others than by the State.