

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 600

H. P. 1222

House of Representatives, February 12, 1935.

On motion of Mr. Noyes of Franklin reference reconsidered, referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Brewer of Westbrook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Defining the Railroad Location.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., c. 13, § 4, amended. Section 4 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 4. Railroad buildings, etc., subject to municipal tax as non-resident land. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land. **"Right of way" as used in this section shall mean the land of a railroad corporation taken for its location in accordance with sections 24 and 25 of chapter 63, of the revised statutes, and no land owned by a railroad exceeding 6 rods in width through woodland and forest, and 4 rods in width through all other land, shall be exempt from taxation.'**

Sec. 2. R. S., c. 63, § 26, amended. Section 26 of chapter 63 of the revised statutes is hereby amended by adding at the end thereof the following sentence:

'No land taken by any railroad in pursuance of the powers granted by this section shall be exempt from taxation.'

Sec. 3. R. S., c. 63, § 27, amended. Section 27 of chapter 63 is hereby amended to read as follows:

'Sec. 27. Change of location of railroads. Any railroad corporation, under the direction of the public utilities commission, may make any changes in the location of its road which it deems necessary or expedient, and such changes shall be recorded where the original location was required by law to be recorded. **No change of location under the powers conveyed by this section shall render exempt from taxation any greater width of land than is made exempt by the original location of the railroad.'**