

MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T L E G I S L A T U R E

Legislative Document

No. 197

H. P. 331

House of Representatives, February 2, 1943.

Referred to Committee on Taxation, sent up for concurrence and 750 ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Rollins of Greenville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Taxation of Shore Fronts on Lakes.

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

R. S., c. 12, § 9, amended. Section 9 of chapter 12 of the revised statutes is hereby amended by adding at the end thereof the following paragraph:

'The state tax assessor shall assess the fair value which shall include the potential value of all lands abutting shore fronts on our several lakes, that are of more than 10 acres in area, located all or in part in the wild lands in this state, to a depth of 10 rods from the high water mark of each lake, wherever said lands are suitable for development as recreational or camp site property whether the property has been sold or is on the market for sale or not.'