

# MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D      L E G I S L A T U R E

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**Legislative Document**

**No. 41**

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H. P. 96

House of Representatives, January 17, 1945.

On motion by Mr. Payson of Portland tabled pending reference and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-FIVE

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**AN ACT Relating to Taxation of Real Estate on Leased Land.**

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

**R. S., c. 81, § 3, amended.** The 3rd sentence of section 3 of chapter 81 of the revised statutes is hereby amended to read as follows:

‘Buildings on leased land or on land not owned by the owner of the buildings, when situated in any city, town, or plantation shall be considered real estate for purposes of taxation and shall be taxed in the town, city, or plantation where said land is located **either to the owner of the land or to the owner of the building**; but when such buildings are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located on April 1st annually.’