

MAINE STATE LEGISLATURE

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NINETY-SEVENTH LEGISLATURE

Legislative Document

No. 125

H. P. 122

House of Representatives, January 20, 1955.

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Winchenpaw of Friendship.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Exemption of Airports from Taxation.

Emergency preamble. Whereas, local assessors make their assessments in April; and

Whereas, the Town of Owls Head especially needs the funds that would be derived from this tax; and

Whereas, the United States Government turned over this Naval Airport to the City of Rockland as the Rockland Municipal Airport, which consists of approximately 19 buildings and 390 acres of land in the town of Owls Head; and

Whereas, the City of Rockland has leased part of the airport to private industry; and

Whereas, the town of Owls Head believes that they should receive some revenue from tax assessment on the buildings used as private warehouses, storage plants and manufacturing operations and the land on which they are located; and

Whereas, the Town of Owls Head is entitled to be able to make an assessment on April 1st; and

Whereas, the lower court has given a judgment in favor of Owls Head against one private operator but was appealed to the Supreme Court; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

R. S., c. 92, § 6, sub-§ I, amended. Subsection I of section 6 of chapter 92 of the revised statutes is hereby amended to read as follows:

'I. The property of the United States so far as the taxation of such property is prohibited under the Constitution and laws of the United States, and the property of this State and the property of any public municipal corporation of this State appropriated for public uses, if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power or light, if located outside of the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act; also all airports and landing fields, structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporation; **provided however, that any structure or land, other than the landing area, contained within such airports and landing fields, leased or used for private use shall not be entitled to this exemption.**'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.