

Department of Attorney General

MEMORANDUM

To: George Mayo, Director, Property Tax Division  
Bureau of Taxation :ild

From: Crombie J. D. Garrett, Deputy Attorney General

Date: November 22, 1988

Subject: Taxable Status of Portable Classrooms

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It is the conclusion of this Department that, by virtue of 20-A M.R.S.A. § 4001(3)(C), property leased by school administrative units, such as portable classrooms, is exempt from property taxation. I have related this conclusion to the assistant attorney general representing the Department of Education. It is also my opinion that there is no need for reimbursement of any municipality for lost revenues, because the statute creating this exemption antedates the 1979 amendment to the Maine Constitution providing for such reimbursement.

CJDG/vv

cc: Peter H. Steward, AAG  
Steven Murray, State Tax Assessor