## §1804. Exemption from taxation

**1. Exemption.** The property, both real and personal, rights and franchises of the jail authority formed under this chapter are exempt from taxation.

[PL 2003, c. 228, §1 (NEW).]

**2. Payments in lieu of taxes.** The jail authority may elect to make payments in lieu of taxes to communities in which its property is located or utilized.

[PL 2003, c. 228, §1 (NEW).]

**SECTION HISTORY** 

PL 2003, c. 228, §1 (NEW).

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