

**§651. Public property**

The following public property is exempt from taxation:

**1. Public property.**

A. 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; [RR 2013, c. 1, §51 (COR).]

B. The property of the State of Maine; [RR 2013, c. 1, §51 (COR).]

B-1. Real estate owned by the Water Resources Board of the State of New Hampshire and used for the preservation of recreational facilities in this State; [RR 2013, c. 1, §51 (COR).]

C. All property which by the Articles of Separation is exempt from taxation; [RR 2013, c. 1, §51 (COR).]

D. The property of any public municipal corporation of this State appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation; [RR 2013, c. 1, §51 (COR).]

E. 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 corporation; [RR 2013, c. 1, §51 (COR).]

F. All airports and landing fields and the structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations. Any structures or land contained within such airport not used for airport or aeronautical purposes shall not be entitled to this exemption. Any public municipal corporation which is required to pay taxes to another such corporation under this paragraph with respect to any airport or landing field shall be reimbursed by the county wherein the airport is situated; and [RR 2013, c. 1, §51 (COR).]

G. The pipes, fixtures, conduits, buildings, pumping stations and other facilities of a public municipal corporation used for sewage disposal, if located outside the limits of such public municipal corporation. [PL 1967, c. 115 (NEW).]

[RR 2013, c. 1, §51 (COR).]

**SECTION HISTORY**

PL 1965, c. 125 (AMD). PL 1967, c. 115 (AMD). PL 1981, c. 492, §D6 (AMD). PL 1981, c. 595, §4 (AMD). RR 2013, c. 1, §51 (COR).

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