

**§561. Railroad buildings**

The buildings of every railroad corporation or association, whether within or without the located right-of-way, its lands and fixtures outside of its located right-of-way, and so much of its located right-of-way over which all railroad service has been abandoned, are subject to taxation in the places in which the same are situated, as other property is taxed therein, and shall be regarded as nonresident land. [PL 1969, c. 5 (AMD).]

**SECTION HISTORY**

PL 1969, c. 5 (AMD).

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