

# MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING THE SESSION

A. D. 1891.



AUGUSTA:  
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1892.

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# Sixty-Fifth Legislature.

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SENATE.

No. 128.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED  
AND NINETY-ONE.

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AN ACT to create a Board of State Assessors.

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*Be it enacted by the Senate and House of Representatives  
in Legislature assembled, as follows:*

SECTION 1. A board of State assessors shall be chosen  
2 biennially by the legislature by joint ballot of the senators  
3 and representatives in convention, consisting of three mem-  
4 bers, not more than two of whom shall be taken from the  
5 same political party, who shall take and subscribe the oath  
6 provided by the constitution of this State, and hold their  
7 offices as provided in the following section.

SECT. 2. The term of office of said assessors under said  
2 first section shall be, one for two years, one for four  
3 years, and the other for six years, and until their several  
4 successors are elected and qualified; and the member

5 having the shortest time to serve shall be chairman of the  
6 board. Said State assessors shall be elected after the  
7 approval of this act by the legislature now in session, and  
8 shall hold their first meeting at the State capitol within  
9 thirty days thereafter.

The assessors thereafter elected shall hold office for the  
11 term of six years each excepting elections made to fill  
12 unexpired terms.

SECT. 3. Said board of State assessors shall have  
2 power to summon before them and examine on oath any  
3 town assessor or other officer or person whose testimony  
4 they shall deem necessary in the proper discharge of their  
5 duties, and may require such witnesses to bring with them,  
6 for examination, any records or other public documents in  
7 their custody or control which said State assessors may  
8 deem necessary for their information in the performance of  
9 their duties. Each of said assessors shall have power to  
10 administer all oaths required by this act.

SECT. 4. Any two of said board shall have authority  
2 to transact all business appertaining to their office, but  
3 all three must be duly notified of each and every meet-  
4 ing for the transaction of business. In case of the  
5 death, resignation, refusal, or inability to serve of any  
6 one or more of said board, the governor, with advice  
7 and consent of the council, shall, as soon as may be,  
8 fill such vacancy by appointment, and the assessors so  
9 appointed shall hold said office until his successor is  
10 elected by the next legislature and qualified. Said board  
11 shall hold a meeting at the State capitol on the first Tues-  
12 day of each month.

SECT. 5. Said State assessors shall seasonably furnish  
2 to the town assessors blanks on which to return the aggre-  
3 gate required by section fifteen, and shall have the required  
4 oath printed thereon.

SECT. 6. Said State assessors shall do and perform all  
2 the acts and duties now required by law to be done; by  
3 the governor and council relating to the assessing and tax-  
4 ing of railroad corporations and associations, and all cor-  
5 porations, companies or persons doing telegraph, telephone  
6 or express business within the State, and shall assess all  
7 taxes upon corporate franchises.

SECT. 7. The State assessors shall annually, before the  
2 first day of December, make a report to the governor and  
3 council of their proceedings and shall include therein a  
4 tabular statement of all statistics derived from returns from  
5 local assessors, with schedules of all corporations on which  
6 State taxes were assessed during the year, and, for the  
7 years in which they shall equalize the valuation of the State,  
8 their report shall include tabular statements of the State  
9 valuation by towns.

SECT. 8. Said State assessors shall constitute a State  
2 board of equalization, whose duty it shall be to equalize  
3 the State tax among the several towns and unorganized  
4 townships, according to their several valuations, to fix the  
5 valuation of real and personal estate on which the State and  
6 county taxes shall be levied in each town and unorganized  
7 townships; and to perform the duties heretofore devolving  
8 upon the legislature in the apportioning of the State taxes  
9 among the several towns of the State.

SECT. 9. Said State assessors shall visit officially every  
2 county in the State at least once in two years, and shall

3 there sit at such times and places as they may deem nec-  
4 essary to secure information to enable them to make a just  
5 and equal assessment of the valuation of the taxable prop-  
6 erty in any place therein, and to investigate charges of  
7 concealment of property liable to assessment. Said  
8 assessors shall give such public notice of their sessions as  
9 they may deem proper, and shall receive for such official  
10 visits, in addition to their salaries, the amount by them  
11 actually paid for travelling expenses, said expenses to be  
12 allowed by the governor and council on properly itemized  
13 accounts.

SECT. 10. Said State assessors shall be provided with  
2 suitable rooms in the State house, and shall be furnished by  
3 the secretary of state with necessary books, blanks, sta-  
4 tionery, printing, notices and summonses, and may em-  
5 ploy such clerical assistance as they shall deem necessary,  
6 at an expense not exceeding six hundred dollars per annum.

SECT. 11. A statement of the amount of the assessed  
2 valuation for each town, township or lot or parcel of land  
3 not included in any township, after adjustment as pro-  
4 vided by section thirteen, the aggregate amount for each  
5 county, and for the entire State as fixed by the board of  
6 equalization, shall be certified by said board and deposited  
7 in the office of the secretary of state as soon as completed,  
8 and before the first day of December preceding the regu-  
9 lar sessions of the legislature. The valuation thus deter-  
10 mined shall be the basis for the computation and appor-  
11 tionment of the State and county taxes, until the next  
12 biennial assessment and equalization.

SECT. 12. Said State assessors shall be held to a con-  
2 stant attendance upon the duties of their office; shall be

3 vigilant and prompt in the correcting and equalizing of  
4 valuations and in the investigation of charges of concealed  
5 property liable to assessment. Said State assessors shall  
6 receive a salary of fifteen hundred dollars each, which shall  
7 be in full for all services and expenses except as provided  
8 in section eight.

SECT. 13. Said State assessors shall equalize and adjust  
2 the assessment list of each town by adding to it such  
3 amount as will make it equal to its full market value.

SECT. 14. If the assessors of any town, or one of them,  
2 shall fail to appear before said board of equalization or to  
3 transmit to them the lists hereinbefore named within ten  
4 days after the mailing or publication of notice or notices  
5 to them, to so appear or transmit said lists, the said  
6 board may in its discretion report the valuation of the  
7 estates and property and lists of polls liable to taxation in  
8 the town so in default, as it shall deem just and equitable.

SECT. 15. The land agent shall prepare and deliver to  
2 said State assessors full and accurate lists of all townships  
3 or parts of townships or lots or parcels of wild lands in  
4 this State sold and not included in the tax lists, whether  
5 conveyed or not, and shall lay before said State assessors  
6 all information in his possession touching the value and  
7 description of wild lands at their request; also a state-  
8 ment of all lands on which timber has been sold or a  
9 permit to cut timber has been granted by lease or other-  
10 wise. All other State officers, when requested, shall in  
11 like manner lay all information in their possession, touch-  
12 ing said valuation before said State assessors. On or  
13 before the first day of September, 1892, and on or before  
14 the first day of September annually thereafter the county

15 commissioners of any county, in which are any wild lands  
16 as heretofore described in this section, shall return to said  
17 State assessors in books prepared for that purpose the fair  
18 value of each and every such township, lot or parcel of  
19 wild land. In fixing the valuation of unorganized town-  
20 ships, whenever practicable, the lands and other property  
21 therein, of any owners may be valued and assessed  
22 separately.

SECT. 16. The assessors of each town shall, on or before  
2 the first day of September, annually, make and return on  
3 blank lists which shall be furnished by the State assessors  
4 for that purpose, aggregates of polls and of the valuation  
5 of each and every class of property assessed in their  
6 respective towns, with the total valuation and percentage  
7 of taxation, and before transmitting the same to the State  
8 assessors shall make and subscribe on said aggregates an  
9 oath or affirmation, as follows: "We, the assessors of  
10 the \_\_\_\_\_ of \_\_\_\_\_, do swear  
11 (or affirm) that the foregoing statement contains true  
12 aggregates of the valuation of each class of property  
13 assessed in said town of \_\_\_\_\_ for the year \_\_\_\_\_, and  
14 that we have followed all the requirements of law in valu-  
15 ing, listing and returning the same. So help me God"  
16 (or "under the pains and penalties of perjury").

SECT. 17. This act shall take effect when approved.





## STATE OF MAINE.

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IN SENATE, February 26, 1891.

Mr. SPEAR of Kennebec, offered amendments "A," "B," "C," "D," "E," "F," "G" and "H" to bill "An act to create a Board of State Assessors." [Senate Document No. 99,] and on motion by same senator the bill was ordered printed with the pending amendments incorporated.

KENDALL M. DUNBAR, *Secretary.*