

# 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. 138.

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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 provide for a more Perfect Collection of Taxes.

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

SECT. 1. The State assessors shall, on or before the  
2 first day of March, 1892, and annually thereafter, on or  
3 before said day, furnish at the expense of the State, to  
4 the town clerk for the use of the assessors of the several  
5 towns, blank inventories sufficient in number to meet the  
6 requirements of this act, and in most convenient form,  
7 with suitable interrogatories, to contain, when filled, a full  
8 statement of all taxable property real and personal of each  
9 tax payer in said town on the first day of April in said  
10 year. Said blanks shall be so formulated by the State

11 assessors as to require, under oath, from each person and  
12 corporation such full information as to each class and item  
13 of his or its taxable property, real and personal, as will  
14 enable the town assessors, after a personal examination of  
15 all visible property, to appraise all of such property at  
16 its just value in money.

SECT. 2. Said blank besides other interrogatories re-  
2 quired by the preceding section, shall contain an interro-  
3 gatory for a statement of the cash on hand, and debts due  
4 or to become due from solvent debtors secured or unse-  
5 cured, including deposits in any bank, or in any savings  
6 bank which are not exempted by law from taxation in this  
7 State or elsewhere; an interrogatory for a statement of  
8 debts due or to become due to him from insolvent debtors;  
9 an interrogatory for the statement by each tax-payer claim-  
10 ing a deduction for debts owing by him, of the aggregate  
11 amount of his deposits in any and all savings banks, savings  
12 institutions and trusts companies in this State or else-  
13 where; an interrogatory for a statement of debts, secured  
14 or unsecured owing by him of which he claims a deduc-  
15 tion; and for a statement by each tax-payer who may  
16 claim a deduction on account of debts owing by him, of  
17 the amount of United States government bonds owned by  
18 him; and an interrogatory for a statement by each such  
19 tax-payer of the amount of other stocks and bonds exempt  
20 from taxation by the laws of this State owned by him.  
21 And no deduction shall be made in the list of any person,  
22 by reason of debts owing by him, unless such statement  
23 includes the name and place of residence of each creditor  
24 to whom he is so indebted and the amount so owing by  
25 him to each creditor. No deduction shall be allowed a

26 tax-payer on account of his being an indorser or surety  
27 for another nor shall any deduction be allowed a tax-payer  
28 by reason of any joint indebtedness, except to the amount  
29 which he would be obliged to pay if all the persons jointly  
30 bound were to pay equal parts of the debt.

SECT. 3. The State assessors shall cause to be printed  
2 upon the back of the blank inventories this entire act.

*Assessors' Duties.*

SECT. 4. Each town assessor or assistant assessor before  
2 entering upon the duties of his office, shall take and sub-  
3 scribe the following oath (or affirmation): "I,  
4 do solemnly swear (or affirm) that I will  
5 appraise all the property subject to taxation in the  
6 of so far as required by law,  
7 equally and at its just value and as I would appraise the  
8 same in payment of a just debt due from a solvent debtor,  
9 having regard to the current value of such property and  
10 the sales thereof other than auction sales in the locality  
11 where situated, so help me God (or under the pains and  
12 penalties of perjury)."

Said oath shall be administered by the town clerk and  
14 filed and recorded in his office.

SECT. 5. Before proceeding to make an assessment, the  
2 assessors shall give notice thereof on or before March 20,  
3 to the inhabitants of their respective towns in the manner  
4 specified in section fourteen requiring the inhabitants to  
5 prepare and bring in on the blanks provided herein sworn  
6 inventories of their polls and all their estates real and per-  
7 sonal, whether exempt from taxation or not, of which they

8 are possessed on the first day of April on that year, describ-  
9 ing each parcel of real estate sufficiently to identify it clearly.

SECT. 6. Town assessors to whom the blanks as pro-  
2 vided by sections one and two are furnished, shall dis-  
3 tribute one copy to each person, corporation and firm  
4 liable to taxation in their several towns, by leaving the  
5 same with or mailing it to each person so taxable, of full age  
6 and not insane or under guardianship on or before the  
7 first day of April annually, and shall in like manner leave  
8 such copy with or mail it to each corporation, and the tax  
9 payer shall deliver the same to the assessors, assistant  
10 assessors or to one of them, duly filled out, subscribed  
11 and sworn to on or before the twentieth day of said April.

SECT. 7. If any person liable to taxation in any town or  
2 a principal officer of any corporation so liable, resides out of  
3 the town, the assessors shall forward to such person or  
4 officer, if known, a copy of said blank inventory by mail ;  
5 and such person or officer of such corporation shall fill out  
6 and complete such inventory in all respects as herein  
7 required, under oath, and return the same to the assessors  
8 on or before the twentieth day of said April.

SECT. 8. Any person or corporation, so liable to taxa-  
2 tion in any town, failing to receive such blank inventory  
3 shall apply to the assessors for a copy thereof on or before  
4 the fifth day of April and shall return the same duly com-  
5 pleted on or upon said twentieth day of April. Corpora-  
6 tions shall act through their presidents, secretaries or  
7 treasurers under this act.

SECT. 9. Every person or corporation may include in  
2 said list a statement of the value of any property therein  
3 named. The assessors shall not be bound by said valua-

4 tion, but shall make such personal examination of all visible  
5 property as will enable them to appraise it at its just value.

*Tax Payer's Oath.*

SECT. 10. The oath required to said inventory may be  
2 administered by one of the assessors or assistant assessors  
3 of said town or by a justice of the peace or other person  
4 qualified to administer oaths, and shall be printed on said  
5 inventories as follows :

“I, \_\_\_\_\_ of  
7 do solemnly swear (or affirm) that the above is a true,  
8 full and correct list and description of all my property,  
9 both real and personal, and that I have set down only  
10 such debts as I am unconditionally bound to pay to the  
11 amount of deduction claimed ; that my answers to these  
12 interrogatories are true according to my best knowledge  
13 and belief, and that I have not conveyed or disposed of  
14 any property or estate, directly or indirectly, nor created  
15 any fictitious debt for the purpose of evading the pro-  
16 visions of law or of affecting the value and amount of my  
17 taxable property. So help me God ; (or under the pains  
18 and penalties of perjury.)”

SECT. 11. In case of property in the possession of  
2 trustees, estates of deceased persons and persons under  
3 guardianship, and of all property not in the care or pos-  
4 session of the owners, the blank inventory shall be deliv-  
5 ered to or procured by the person to whom the property is  
6 by law taxable, who shall fill out, make oath to, and return  
7 the same to the assessors.

SECT. 12. If a person or corporation wilfully omits to  
2 make, swear to and deliver said inventory, or to answer

3 every interrogatory therein, as required by this act, or  
4 makes a false answer or statement therein; then, said  
5 assessors shall insert against the name "refused to inven-  
6 tory" or "refused to swear or affirm," and shall ascertain,  
7 as best they can, the amount of the taxable property of  
8 such person or corporation, shall appraise the same at its  
9 just value and shall double the sum so obtained, and the  
10 amount so found shall be the sum on which the tax shall  
11 be assessed, and such person or corporation is thereby  
12 barred of his right to make application to the assessors or  
13 to the county commissioners for any abatement of such  
14 taxes unless such inventory is offered with such applica-  
15 tion, and satisfactory proof produced that such person or  
16 corporation was prevented from returning it at the time  
17 required by accident, misfortune, or mistake. Any per-  
18 son falsely making oath to such inventory shall be deemed  
19 guilty of perjury and punished accordingly. When any  
20 person shall be unavoidably prevented from making and  
21 verifying an inventory of his property for taxation, by  
22 sickness or absence, the assessors shall enter against his  
23 name "sick" or "absent," and when the assessors shall  
24 have fixed the amount thereof, he may at any time within  
25 thirty days after his recovery or return, make, verify on  
26 oath and file with the assessors, or one of them, his inven-  
27 tory; but in such case before the assessors shall receive  
28 such inventory, the person making the same shall add to  
29 the required affidavit a statement to the effect that his  
30 failure to verify and return such statement at the proper  
31 time was occasioned by absence or sickness, and the  
32 assessors, if satisfied that the same is true and the inven-



33 tory correct, shall amend their list of his property accord-  
34 ingly.

*Town Assessors' Oath after Assessment.*

SECT. 13. All assessors of taxes shall take and sub-  
2 scribe upon the assessment lists of both resident and non-  
3 resident taxes an oath or affirmation to the following effect,  
4 which may be administered by the town clerk or any  
5 justice of the peace :

“We, \_\_\_\_\_, and \_\_\_\_\_, assessors for  
7 the \_\_\_\_\_ of \_\_\_\_\_ in the county of \_\_\_\_\_,  
8 do severally solemnly swear (or affirm) that the value of  
9 all property, including moneys, credits, investments in  
10 bank stocks, joint stock companies or otherwise, of which  
11 a statement has been made to us by the persons required  
12 by law to list the same, is truly returned as set forth in  
13 such lists ; that in every case where by law we have been  
14 required to ascertain the items and value of the property  
15 of any person, firm or corporation, we have diligently and  
16 by the best means in our power, endeavored to ascertain  
17 the same ; that, as we verily believe, a full list with the  
18 value thereof, estimated by the rules prescribed by law,  
19 is set forth in these lists ; and that in no case have we  
20 knowingly omitted to demand of any person of whom by  
21 law we were required to make such demand, an inventory  
22 such as he was required by law to make and return ; and  
23 each for himself does solemnly swear (or affirm) that he  
24 has not in any way connived at any violation or evasion  
25 of any of the requirements prescribed by law in relation  
26 to the enumeration and valuation of every kind of prop-  
27 erty subject to taxation.”

Whoever falsely takes the foregoing oath shall be deemed  
29 guilty of perjury and shall be punished accordingly.

SECT. 14. The town assessors shall on or before the  
2 second Monday in April in each year give reasonable  
3 public notice of the times and places where they will be  
4 in session for the purpose of receiving inventories of tax-  
5 able property and of hearing all parties in regard to their  
6 liability to taxation. Such notice shall be posted upon  
7 the outer door of the town house and in three other public  
8 and conspicuous places in such town or plantation, and in  
9 cities, on the outer door of every voting place; and pub-  
10 lished in some newspaper published in said town or city,  
11 if any, and by such other means as the assessors shall  
12 deem proper.

SECT. 15. The assessors shall appraise each item of  
2 property, in order to determine its just value, at such  
3 sum as they would appraise the same in payment of a  
4 just debt due from a solvent debtor, having regard to the  
5 current value of such property, and the sales thereof other  
6 than auction sales, in the locality where it is situated, and  
7 shall in the assessment lists, describe each parcel of real  
8 estate, sufficiently to make its exact location and identity  
9 clear.

SECT. 16. If any assessor or board of assessors shall neg-  
2 lect to deliver or mail, to any person or corporation liable to  
3 be taxed in their respective towns, or shall fail to mail to  
4 any non-residents so liable the blank inventory provided by  
5 this act for returns of property, when such assessors shall  
6 have reason to believe such person or corporation to be  
7 the owner or custodian of taxable property therein; or  
8 shall wilfully violate any provision of this chapter, or neg-

9 lect to perform any duty imposed thereby or by any law  
10 of the State to which no different penalty is affixed, he or  
11 they shall be fined for each offence one hundred dollars to  
12 the use of the town, to be recovered by indictment within  
13 one year after the commission of the offence, or by an  
14 action of debt by the town treasurer brought within two  
15 years thereafter.

SECT. 17. Every assessor of any city or town, or other  
2 person chosen to determine the valuation of property for  
3 the purpose of taxation who shall knowingly fix any such  
4 valuation of any property at a less sum than its full and  
5 fair cash value in order that the tax payers of such city  
6 or town may escape payment of their just proportion of  
7 any State or county tax, or for any other fraudulent or  
8 corrupt purpose, or who shall knowingly fix the valuation  
9 of any such property at a higher sum than its full and  
10 fair cash value for the purpose of evading or aiding in the  
11 evasion of any law which, at the time such valuation is  
12 made, is in force limiting municipal indebtedness or the  
13 rate of taxation, to a percentage of valuation, or for any  
14 other fraudulent, corrupt, or malicious purpose, shall be  
15 punished by a fine not exceeding one thousand dollars, or  
16 by imprisonment not exceeding six months, or by both  
17 such fine and imprisonment.

SECT. 18. The assessors of each town shall make, on  
2 or before the first day of August, 1892, and on or before  
3 the first day of August annually thereafter, in suitable  
4 blank books, true and accurate lists of all the male polls  
5 between twenty-one and seventy years of age belonging  
6 to such town, whether at home or abroad, distinguishing  
7 such as are exempted from taxation, and shall also make

8 true and accurate lists of all property both real and per-  
9 sonal, distinguishing such as is exempt by law from State  
10 and county taxes within their several towns, and all such  
11 property of whatever kind wherever situated subject to  
12 taxation therein for the then current year, including cash  
13 on hand or on deposit in banks other than savings banks,  
14 and debts due or owing from solvent debtors (exceed-  
15 ing the amount owing by the tax payer), also all public  
16 and private securities and stocks. And said assessors  
17 shall affix to said estates of each individual, firm and cor-  
18 poration set forth in said lists, the full cash value thereof  
19 as provided in section fifteen, and shall also make separate  
20 lists of all vessels owned in whole or in part in their  
21 respective towns, stating the name, age, value and ton-  
22 nage thereof and shall arrange in alphabetical order an  
23 abstract of the individual list of all tax payers in such  
24 town or city, giving the aggregate valuations of personal  
25 and real estate, on or before the first day of August in  
26 each year, for the inspection of the tax payers of such  
27 town or city.

*Report on Corporate Property.*

SECT. 19. The assessors shall annually, on or before  
2 the first day of September, return to the state assessors  
3 the names of all corporations, except banks of issue and  
4 deposit, having a capital stock divided into shares, char-  
5 tered by the State or organized under the general laws  
6 for the purposes of business or profit, and established in  
7 their respective towns or owning real estate therein, and  
8 of all companies, co-partnerships, and other associations  
9 having a location or place of business in this State in

10 which the beneficial interest is held in shares assignable  
11 without consent of the other associates specifically authoriz-  
12 ing such transfer, and a statement in detail of the works,  
13 structures, real estate, and machinery owned by each of  
14 said corporations, companies, copartnerships, and associa-  
15 tions, and situated in such town, with the value thereof,  
16 on the first day of April preceding, and the amount at  
17 which the same is assessed in said town for the then  
18 current year. They shall also, at the same time, return  
19 to the state assessors the amount of all taxes laid, or voted  
20 to be laid, within said town, for the then current year,  
21 for State, county, and town purposes.

SECT. 20. If the assessors of a town neglect to comply  
2 with the requirements of the preceding section, each as-  
3 sessor so neglecting shall forfeit one hundred dollars.

SECT. 21. When any assessors, after completing the  
2 assessment of a tax, discover that they have by mistake  
3 omitted any polls or estate liable to be assessed, they  
4 may, during their term of office, by a supplement to the  
5 invoice and valuation, and the list of assessments, assess  
6 such polls and estate their proportion of such tax accord-  
7 ing to the principles on which the assessment was made,  
8 certifying that they were omitted by mistake. Such  
9 supplemental assessments shall be committed to the col-  
10 lector with a certificate under the hands of the assessors,  
11 stating that they were omitted by mistake, and that the  
12 powers in their previous warrant, naming the date of it,  
13 are extended thereto; and the collector has the same  
14 power, and is under the same obligations to collect them,  
15 as if they had been contained in the original list; and all  
16 assessments shall be valid, notwithstanding that by such

17 supplement the whole amount exceeds the sum to be  
18 assessed by more than five per cent.

SECT. 22. The assessors shall allow the selectmen,  
2 mayor and treasurer of such town or city and the county's  
3 attorney for the county to examine the inventory or  
4 inventories of any person which they may name, and shall  
5 also permit each tax-payer or his attorney to examine his  
6 or her own inventory or inventories and shall not allow  
7 any other person to inspect said inventories. All such  
8 inventories shall be kept three years and shall be lodged  
9 in the office of the assessors, and shall be produced in  
10 court by one of them upon subpoena for that purpose.  
11 After three years they shall be destroyed, unless a suit or  
12 prosecution is pending in which they may be used as evi-  
13 dence. The contents of said inventories shall not be dis-  
14 closed by any person having access to the same, except as  
15 set forth in this section and in the event of prosecutions  
16 for breach of the provisions of this act. Whoever violates  
17 the provisions of this section forfeits one hundred dollars.

SECT. 23. The assessors shall deduct from the debts  
2 due, if any, to any tax-payer, only so much of his indebt-  
3 edness as is in excess of the aggregate amount of bonds,  
4 stocks and other securities exempt from taxation by the  
5 laws of this State and the amount of his deposits in any  
6 savings bank, savings institution or *trust company* in this  
7 State or elsewhere; and no debt owing shall be taken into  
8 consideration in estimating such deduction, unless the  
9 person claiming the deduction states in his inventory the  
10 amount of such debt, and the name and place of residence  
11 of the person to whom it is owing.

SECT. 24. Except in parishes and societies where  
2 different provision is made, and in cases where a different  
3 provision is made by general law, all taxes shall be  
4 assessed according to the provisions of this act.

SECT. 25. Assessors of towns, plantations, school dis-  
2 tricts, parishes and religious societies, are not responsible  
3 for the assessment of any tax, which they are by law  
4 required to assess; but the liability shall rest solely with  
5 the corporations for whose benefit the tax was assessed, and  
6 the assessors shall be responsible only for their own per-  
7 sonal faithfulness and integrity.

SECT. 26. All acts and parts of acts inconsistent with  
2 this act are hereby repealed.





### MAJORITY REPORT.

The Special Committee on Taxation to which was referred the report of the Special Tax Commission have had under consideration so much of the same as relates to the listing system, and ask leave to report the accompanying bill under title of "An Act to provide for a more perfect collection of taxes," and that the same ought to pass.

A. M. SPEAR,  
DANIEL A. WADLIN,  
A. R. SAVAGE,  
M. L. MERRILL,  
JOHN M. DEERING,  
BENJ. F. CHADBOURNE.

### MINORITY REPORT.

The Special Committee on Taxation to which was referred Report of Special Tax Commissioners have had under consideration so much of said report as relates to the listing system and ask leave to report that legislation thereon is inexpedient.

H. W. SWANTON,  
M. N. DREW,  
TREBY JOHNSON,  
ANDREW HAWES.

## STATE OF MAINE.

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IN SENATE, February 27, 1891.

Reported by Mr. SPEAR from majority of Special Committee on Taxation, and pending acceptance, laid on table to be printed on motion by Mr. WALTON of Somerset.

KENDALL M. DUNBAR, *Secretary.*