

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 438

House of Representatives, March 17, 1919.

Referred to Committee on Taxation and 2000 ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Pike of Eastport.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND NINETEEN

AN ACT Establishing a Uniform Tax on Certain Personal
Property.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Personal property of the classes hereinafter
2 enumerated, belonging to the inhabitants of this state, is
3 hereby exempted from all taxation other than that imposed
4 by this act, and shall hereafter be subject to an annual
5 tax of three mills on each dollar of a fair cash value there-
6 of, viz: money on hand, on deposit, or at interest, and
7 other debts due the person to be taxed more than they are
8 owing, public stocks and securities, all stocks, bonds, loans
9 secured by mortgages on real estate situated in this state,

10 and notes or other evidences of indebtedness, of all cor-
11 porations within or without the state, but nothing in this
12 act shall be so construed as to apply to any property pre-
13 viously exempted from taxation by the laws of this state
14 excepting loans secured by mortgages on real estate sit-
15 uated in this state.

Sect. 2. Nothing in this act shall be so construed as to
2 affect the method now in use for the taxation of savings
3 bank and trust companies and the provisions of existing
4 law for the return and taxation of shares of bank or other
5 stock not otherwise exempt, held by persons residing out
6 of the state, or whose residence is unknown to the assessors,
7 shall remain in force, but the rate shall be as provided in
8 section one of this act.

Sect. 3. The tax levied upon the classes of property enum-
2 erated in section one shall be assessed to the owner in the
3 city, town or plantation in which he is an inhabitant on
4 the first day of April and the assessors shall follow the
5 rules prescribed by law except as hereinafter provided.

Sect. 4. On or before the first day of April in each year
2 the assessors in each city, town and plantation shall re-
3 quire the taxable inhabitants thereof, to bring to the said
4 assessors a true list of the property owned by them and
5 classified in section one of this act, which list shall be in
6 such form as the board of state assessors shall prescribe,
7 and shall be upon a separate blank from that upon which
8 other personal property is listed.

Sect. 5. The board of state assessors shall cause to be
2 printed, and shall furnish to the assessors in each city,
3 town and plantation, blank lists for the return of property
4 taxable under this act, and the assessors shall distribute
5 said lists to every person liable to taxation under this act.

Sect. 6. The assessors shall in all cases require a person
2 or corporation bringing in a list to make oath or affirmation
3 that it is true, and this oath or affirmation shall be made
4 in such form as the board of state assessors shall from
5 time to time prescribe. Such lists shall be open to the
6 assessors, their assistants and clerks, and to the board of
7 state assessors, and its assistants and clerks, when acting
8 under its authority, but the details of the lists made by
9 tax payers, shall be disclosed to no other person, except by
10 order of court; and any assessor, or other person, who
11 shall disclose such details, shall be liable to a fine of not
12 less than one hundred dollars, or more than five hundred
13 dollars. The lists shall be preserved by the assessors, un-
14 til the board of state assessors gives permission for their
15 destruction.

Sect. 7. The assessors shall receive as true, except as
2 to valuation, the list brought in by each person, unless he
3 refuses to answer on oath, if requested, all reasonable and
4 necessary inquiries as to the nature and amount of his prop-
5 erty taxable under the provisions of this act.

Sect. 8. The assessors shall ascertain as nearly as pos-
2 sible, the particulars of the personal estate taxable under

3 this act, of any person, who has not brought in such list
4 before the date specified in section four of this act, and
5 shall estimate its just value according to their best infor-
6 mation and belief, and said valuation shall be entered in
7 the valuation books and shall be conclusive upon any per-
8 son who has not seasonably brought in a list of property
9 taxable under this act, as enumerated in section one, un-
10 less he can show a satisfactory excuse for the omission
11 to furnish said list.

Sect. 9. Any person aggrieved by the action of any board
2 of assessors, in determining the value of any of the classes
3 of property enumerated in section one, may apply for abate-
4 ment of any excessive tax, caused by error, or over valua-
5 tion, using the same procedure as provided by existing law.

Sect. 10. The board of state assessors is hereby author-
2 ized, at its own instance, or on complaint made to it, to
3 cause to be listed for purposes of taxation, in any city,
4 town or plantation, all property taxable under this act,
5 and not listed by the assessors of such city, town or plan-
6 tation, using the same methods for determining values,
7 etc., as provided in section eight of this act. Any person
8 aggrieved shall be entitled to the right of appeal provided
9 by section nine of this act.

Sect. 11. When a person or corporation subject to taxa-
2 tion upon their personal property under this act is taxed
3 for such property, and thereafter removes to another city,
4 town or plantation, the assessors of such other city, town

5 or plantation, in case they do not seasonably bring in a
6 list of their said property, shall assess them for an amount
7 not less than that for which they were assessed in the
8 city, town or plantation from which they removed, provid-
9 ed, however, that there shall be but one tax paid in any
10 given year.

Sect. 12. In order to carry out the provisions of this
2 act, the board of state assessors is authorized to employ
3 necessary assistants, and clerks and the expense therefor
4 to be determined by the governor and council.

Sect. 13. Property taxable under this act shall not be
2 included in the valuation list which assessors are required
3 to make under the provisions of existing law, but shall
4 be listed separately in such manner as the board of state
5 assessors shall from time to time prescribe.

Sect. 14. Upon the completion of the assessment of the
2 personal property described in section one of this act, the
3 assessors of each city, town and plantation, shall file with
4 the board of state assessors a valuation list of said prop-
5 erty, and shall subscribe thereto under such form of oath
6 or affirmation, as the board of state assessors shall pre-
7 scribe. Failure to take and subscribe such oath of affirma-
8 tion shall be punished by a fine of not less than fifty dol-
9 lars or more than two hundred dollars; but such failure
10 shall not render invalid a tax otherwise legally assessed.

Sect. 15. Any taxpayer who knowingly brings in a false
2 list of his said property, taxable under this act, shall be

3 punished by a fine of not less than one hundred dollars,
4 nor more than one thousand dollars. The board of state
5 assessors is hereby authorized to cause to be instituted in
6 the various counties proceedings for the enforcement of
7 this section, also sections six and fourteen. All moneys
8 collected under the provisions of this section, shall be
9 paid to the treasurer of the town where the violation of
10 law takes place, and twenty-five per cent of such amounts
11 shall be immediately paid to the treasurer of state.

Sect. 16. The board of state assessors shall not include
2 the valuation of said property, assessed in the cities, towns
3 and plantations, under this act, in making the state valua-
4 tion, on which is based the apportionment of the state
5 tax. Of the taxes paid under the provisions of this act,
6 in any city, town or plantation, twenty-five per cent shall
7 be for the use of the state, and the treasurer of the state,
8 on or before the first day of December in each year.

Sect. 17. All taxes assessed in accordance with this act,
2 shall be collected in the manner now provided by law, and
3 all the provisions of existing law in so far as they relate
4 to personal property, shall apply to taxes assessed under
5 this act, unless otherwise specifically provided in this act.