

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 1114

H. D. No. 330

House of Representatives, March 10, 1925.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Boynton of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-FIVE

AN ACT Relating to the Duties of Assessors.

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

Section 1. Section nine of chapter five of the revised
2 statutes is hereby amended by inserting after the word "his"
3 in the sixth line thereof, the words 'or her'; after the word
4 "poll-tax" in the ninth line thereof, the words 'and all
5 females twenty-one years of age and upwards'; after the
6 word "his" in the twelfth line thereof, the words 'or her';
7 by striking out the word "assessed" in the fifteenth line,
8 and by inserting after the word "his" in the fifteenth line
9 thereof, the words 'or her,' so that said section, as amended,
10 shall read as follows:

'Sect. 9. The assessors of any city by one or more of
2 their number or by one or more assistant assessors, shall in
3 the months of April and May in each year, visit every
4 building in their respective cities and make true lists con-
5 taining as near as can be ascertained from any owner or
6 occupant thereof, the name, age, occupation and residence
7 on the first day of April in the current year, and his or her
8 occupation and residence on the first day of April in the
9 preceding year, or of his or her becoming an inhabitant after
10 said last named day, of every male person twenty-one years
11 of age and upwards, residing therein and liable to be assessed
12 for a poll-tax, and all females twenty-one years of age and
13 upwards; and shall ascertain if any such person has within
14 the year next preceding the first day of April of the current
15 year moved from said building out of said city and taken
16 up his or her residence elsewhere, and shall make diligent
17 inquiries and true record concerning all the matters re-
18 quired of them in this section. They shall make correction
19 of any error in the name or place of residence of any person
20 on his or her personal application therefor, and on proof of
21 the same, shall make proper correction thereof on their
22 books.'

Sect. 2. Section ten of said chapter is hereby amended by
2 inserting in the place of the words "assessed a poll-tax" in
3 the fourth line thereof the word 'listed' and in place of the
4 word "assessed" in the sixth line thereof the word 'listed,'
5 so that said section, as amended, shall read as follows:

‘Sect. 10. The assessors shall promptly on or before the
2 first day of July in each year, transmit to the boards of
3 registration, the lists so made, or certified copies thereof,
4 noting therein every change of name or residence of per-
5 sons listed by them, and on or before said first day of July
6 in each year, shall prepare street lists containing the name
7 of every person listed by them, or who has moved out of
8 said city. Such lists shall be arranged by wards or voting
9 precincts, if any. They shall prepare a copy of said street
10 lists and deliver the same to their respective boards of regis-
11 tration on or before the fifteenth day of said July.’

Sect. 3. Section eleven of said chapter is hereby amended
2 by striking out the whole of said section, and inserting in
3 place thereof the following:

‘Sect. 11. The assessors shall, in said street lists, arrange
2 all buildings used as residences in the order in which they
3 stand on the street or other place, by giving their number or
4 other definite description; so that each building can be readily
5 identified, and shall place opposite or under each number, as
6 near as can be ascertained, the name, age, occupation and
7 place of occupation of every person residing in said building
8 on the first day of April of the current year and assessed a
9 poll-tax and the name of every female twenty-one years of
10 age and upwards, with his or her residence on the first day of
11 April of the preceding year or on the day of his or her be-
12 coming an inhabitant after said last named day. And said
13 board of registration shall enter on the voting lists the name

14 of every person assessed a poll-tax for the current year and
15 the name of every female twenty-one years of age and up-
16 wards, as transmitted to them by the assessors, provided, ev-
17 ery such name can be identified as having been borne upon
18 the voting lists of the last preceding election. Each board of
19 registration shall promptly transmit to the assessors of its
20 city, notice of any error in the name and residence of a per-
21 son assessed, together with the name and residence of every
22 citizen who shall prove for the purposes of registration that
23 he or she was a resident of the city on the first day of April
24 of said current year, but whose name does not appear on
25 the list transmitted to said board by said assessors.'

Sect. 4. Section twelve of said chapter is hereby amended
2 by striking out the words "of assessed polls" in the second
3 line thereof and inserting in place thereof the words 'made
4 by them and delivered to said board of registration,' so that
5 said section, as amended, shall read as follows:

'Sect. 12. Any assessor or assistant assessor, who shall
2 knowingly or wilfully enter or cause to be entered on any
3 list made by them and delivered to said board of registra-
4 tion, the name of any person as a resident of any building,
5 who is not a resident thereof, shall for each such offence
6 be punished by a fine not exceeding three hundred dollars
7 or by imprisonment in the county jail not exceeding one
8 year.'

Sect. 5. Section thirteen of said chapter is hereby amend-
2 ed by inserting after the word "poll-tax" in the second line

3 thereof the words 'and every female twenty-one years of
4 age and upwards,' and after the word "his" in said second
5 line thereof the words 'or her,' and by inserting after the
6 word "poll-tax" in the eighth line thereof the words 'or
7 registration,' so that said section, as amended, shall read
8 as follows:

'Sect. 13. Any inmate of a building liable to be assessed
2 for a poll tax, and every female twenty-one years of age
3 and upwards, who shall refuse or neglect to give his or her
4 true name when inquired thereof by an assessor or assistant
5 assessor, and any owner or occupant of a building who shall
6 refuse or neglect to give full and true information within
7 his knowledge relating to all persons residing in such build-
8 ings, when inquired thereof by an assessor or assistant as-
9 sessor, or who shall knowingly or wilfully give to an asses-
10 sor or assistant assessor for the purpose of the assessment
11 of a poll-tax or registration, the name of any person as a
12 resident of a building, who is not a resident therein, shall
13 be punished for each offence by a fine not exceeding one
14 hundred dollars or by imprisonment not exceeding six
15 months.'