

MAINE STATE LEGISLATURE

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CHAPTER 3
POWERS AND DUTIES OF STATE TAX
ASSESSOR

Sec.

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- 54. Annual report to Governor and Council.
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§ 51. Powers generally

The State Tax Assessor, or any agent he may designate, may summon before him and examine on oath any town assessor or other officer, or any officer of any corporation, or any individual whose testimony he shall deem necessary in the proper discharge of his duties, and shall require such witnesses to bring with them for examination any books, records, papers or documents, belonging to them or in their custody or control, relating to any matter which he may have authority to investigate or determine. The State Tax Assessor or such agent as he may designate shall have power to administer all oaths required under this Title. In case of failure on the part of any person or persons to comply with any order of the State Tax Assessor, or on refusal of any witness to testify on any matter regarding which he may lawfully be interrogated before the State Tax Assessor or his agent, the Superior Court may, on application of the Attorney General made at the written request of the State Tax Assessor, compel obedience by attachment proceedings for contempt as in the case of disobedience of the requirement of a subpoena issued from such court or a refusal to testify therein. Officers who serve summonses or subpoenas and witnesses attending when summoned shall receive like compensation as officers and witnesses in the Superior Court. He or his agents may hold sessions at any place other than the capital when deemed necessary in the performance of his duties.

R.S.1954, c. 16, § 64; 1961, c. 417, § 12.

§ 52. Duties generally

The State Tax Assessor shall have the power to distribute the duties given to the Bureau of Taxation among such divisions in said bureau as he may deem necessary for economy and effi-

ciency in administration and may add to or eliminate the number of such divisions and may employ such deputies, assistants and employees as may be necessary, subject to the Personnel Law. He shall have an office in the State House which shall be open for the transaction of business every secular day. Some officer within each division of the bureau shall be designated by the said State Tax Assessor as director of said division.

R.S.1954, c. 16, § 56.

§ 53. Inquiry and report

The State Tax Assessor shall investigate and examine into the system and method of taxation of other states, and make careful and constant inquiry into the practical operation and effect of the laws of this State, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this State are defective, inefficient, inoperative or inequitable. He shall biennially incorporate the result of his investigation and inquiry in his report made prior to each legislative session, and recommend therein such modifications, changes and additions in the tax laws of this State as may seem advisable or necessary to secure a more just and equitable system of taxation.

R.S.1954, c. 16, § 57.

§ 54. Annual report to Governor and Council

The State Tax Assessor shall annually, before the first day of January, make a report to the Governor and Council of the proceedings of the Bureau of Taxation, and shall include therein tabular summaries derived from returns from local assessors, with summaries showing the taxes assessed against corporations, and such statistics and other information concerning revenue and taxation as may be deemed of public interest, and for the years in which the Board of Equalization shall have equalized the valuation of the State, the report shall include tabular statements of the state valuation by towns.

R.S.1954, c. 16, § 59.

§ 55. Expenses

The reasonable and necessary traveling expenses of the State Tax Assessor and of his employees while actually engaged in the performance of their duties, certified upon vouchers approved by the State Tax Assessor, shall be paid by the Treasurer of State upon warrant of the State Controller.

R.S.1954, c. 16, § 62.