

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

# STATE OF MAINE

---

REPORT

OF THE

# ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1914.

---

WATERVILLE  
SENTINEL PUBLISHING COMPANY

1915

RE-VALUATION OF REAL ESTATE BY STATE  
ASSESSORS.

13th May 1914.

*Hon. B. G. McIntire, Chairman Board of State Assessors,  
Augusta, Maine.*

DEAR SIR: In relation to the correspondence between your office and certain parties in the town of Waterboro, I beg leave to say that the provisions of Section 7 of Article IX of the Constitution which requires a general valuation shall be taken at least once in ten years, in my opinion refers to a state valuation and not to local valuation in the several towns. It is a "general valuation" which it would be almost impossible to procure if it was left to the towns themselves.

At least the legislatures in the past seem to have so interpreted it as I find that from 1841 down to 1890, every ten years a commission was provided for the making of a general valuation in the state.

Town officials under Sections 73 and 74, of Chapter 9 of the Revised Statutes are supposed to make a correct valuation each year and if a piece of property is over-valued or under-valued, they should change it.

In relation to the situation that has developed at Waterboro, it would probably be difficult for me to advise and perhaps it is not proper I should advise with reference to the rights of the several parties as it is a matter between the committee and the town and if there are any questions involved as to their legal rights, they should employ counsel. However, I will say that I think they are in error in assuming that the committee which they selected are in the nature of officials which they could not discharge at any time they saw fit. Neither in my opinion would the result of the appraisers be binding upon the selectmen. It could only serve as a guide for them in making their assessment. The selectmen must finally make their valuation according to their own judgment.

Very sincerely,

SCOTT WILSON,

*Attorney General.*