

# FORTY-EIGHTH LEGISLATURE.

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No. 25.

## STATE OF MAINE.

**RESOLVE** to provide for a state valuation.

Resolved, That the governor is hereby authorized, 2 with the advice and consent of the council, to appoint 3 a commission, to consist of seven persons, one from 4 each councillor district, to prepare a full, just and • 5 equal valuation of the state, with an enumeration of 6 all the polls subject to be taxed, as a basis of taxation 7 for state purposes for the ensuing decade commencing 8 with the year one thousand eight hundred and seventy.

Resolved, That the commissioners thus chosen shall 2 hold their first session at the capitol in Augusta on 3 the tenth day of October next, first giving public and 4 sufficient notice of the time and place of said meeting 5 requiring the assessors or some one of them of each 6 city, town and plantation to appear personally with, 7 or to transmit to them on said day their several tax 8 and valuation lists, and lists of taxable polls of their 9 several cities, towns and plantations for the years

#### HOUSE--No. 25.

10 eighteen hundred and sixty-seven, eighteen hundred 11 and sixty-eight, and eighteen hundred and sixty-nine, 12 and also such lists for the year eighteen hundred and 13 sixty-nine affixing said estates and property of what-14 ever kind enumerated and set forth therein, the full, 15 fair cash value thereof, as required by law, which 16 lists shall be made out and verified under oath. And 17 at any meeting of said board of commissioners, regu-18 larly and properly notified, a majority of the members 19 thereof shall constitute a quorum, and said commis-20 sioners may appoint a chairman from their own num-21 ber to preside over the sittings of the board, and also 22 may choose a clerk to keep a fair record of its pro-23 ceedings.

Resolved, That if from any city, town or plantation 2 no member of the board of assessors shall appear at 3 the time and place fixed in the public notice by the 4 commissioners, or transmit the lists named in the pre-5 ceding resolve, the said commissioners may, in their 6 discretion, proceed to doom such city, town or planta-7 tion to the payment of such proportion and amount of 8 the state tax as they shall deem just and equitable, 9 both on the valuation and poll lists.

Resolved, That said board of commissioners shall pre-2 pare full and accurate lists of all the cities, towns and 3 plantations wherein the valuation shall be equalized

#### STATE VALUATION.

4 throughout the state, in such manner that taxation for 5 state purposes founded thereon for the next decade, 6 shall be just and equal as nearly as may be through-7 out the state. And said commissioners shall complete 8 their lists of valuation on or before the first day of 9 January, eighteen hundred and seventy, and when 10 completed they shall be forthwith delivered by the 11 chairman of the commissioners to the state treasurer, 12 who shall safely keep them, subject to the order of the 13 next legislature.

*Resolved*, That the land agent be required to prepare 2 and deliver to said board of commissioners, full and 3 accurate lists of all townships, parts of townships, 4 blocks, and lots of wild lands in the state which have 5 been sold by the state, and which have not yet been 6 included in the tax lists of the state; and the lists so 7 prepared shall state the fair valuation of all lands de-8 scribed or stated therein. And these lists shall contain 9 a statement of all lands which have been actually sold 10 as aforesaid, whether deeds of conveyance have passed 11 or not. Also a statement of all lands on which the 12 timber has been sold or right to cut timber granted 13 for any number of years, which right to cut timber, 14 leases and all other interest therein shall be appraised 15 at their just value.

Resolved, That the first meeting of the board of com-

3

#### HOUSE---No. 25.

4

2 missioners for purposes of organization, shall be held 3 at the office of the state treasurer, at Augusta, on the 4 tenth day of October, and notice of the time and place 5 of said meeting shall be sent by mail by the treasurer 6 to each of the commissioners at least one week before 7 the day of meeting.

Resolved, That as a full compensation for services 2 rendered in the execution of their duty, said commis-3 sioners and clerk shall be entitled to receive from the 4 treasury of the state five dollars each while actually 5 engaged in the duties of the commission, and the same 6 travel allowed to a representative. And the governor, 7 after examination and approval by the council of the 8 accounts of said commissioners and their clerk, for 9 services and travel as aforesaid, shall be authorized to 10 draw his warrant upon the treasurer in payment of the 11 same.

Resolved, That it shall be the duty of the secretary 2 of state to prepare and furnish to each city, town and 3 plantation the necessary blanks to carry into effect the 4 provisions of the foregoing resolves.

### STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, February 5, 1869. Reported from the Joint Special Committee on a State Valuation, and printed under Joint Rule.

S. J. CHADBOURNE, Clerk.