

MAINE STATE LEGISLATURE

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FORTY-EIGHTH LEGISLATURE.

HOUSE.

No. 26.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-NINE.

AN ACT in relation to the state valuation.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. The assessors of each city, town and
2 plantation in this state, for the current year, shall at
3 the time provided by law for that purpose, make a true
4 and accurate list of all the male polls of twenty-one
5 years of age and upwards, resident in or belonging to
7 said city, town or plantation, whether such persons are
8 at home or abroad, distinguishing such as are exempted
9 from taxation ; and shall also make true and accurate
10 lists of all ratable estates, both real and personal, (not
11 exempt by law from paying state taxes,) lying or
12 being within their several cities, towns or plantations,
13 and all such estates or property of whatever kind,

14 wherever situated or located, which is subject to be
15 taxed in said cities, towns or plantations; and said
16 assessors shall affix to said estates and property of
17 whatever kind, enumerated and set forth in said lists,
18 the full, fair cash value thereof, and shall submit to
17 the full and free examination of the commissioners on
18 state valuation, provided for by resolves of this legis-
19 lature, at the time and place designated by said com-
20 missioners, all said lists of polls and valuation for this
21 year, or such full and accurate abstracts thereof, as
22 said commissioners shall require and direct.

SECT. 2. The assessors of every city, town and plan-
2 tation, shall also produce or cause to be produced be-
3 fore said commissioners, for their examination, at the
4 time and place designated as aforesaid, the full original
5 poll lists and valuation lists of their several cities,
6 towns and plantations, for the years eighteen hundred
7 and sixty-seven, eighteen hundred and sixty-eight and
8 eighteen hundred and sixty-nine.

SECT. 3. And the assessors of the several cities,
2 towns and plantations, for the year eighteen hundred
3 and sixty-nine, shall make out their valuation and tax
4 lists of all taxable property in their several localities,
5 at the full value thereof, as aforesaid; and before said
6 lists, thus prepared, shall be transmitted to the com-
7 missioners aforesaid, the said assessors shall make oath

8 or affirmation to the facts as to the manner in which
9 said tax and valuation lists were made up, and shall
10 subscribe a certificate of said oath upon said lists, duly
11 attested ; and if any assessors shall refuse or neglect
12 to comply with the requirements of this act, he shall
13 for each offence forfeit and pay a fine of not less than
14 fifty nor more than two hundred dollars.

SECT. 4. This act shall take effect from and after
2 its approval by the governor.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 5, 1869. }

Reported from the Joint Special Committee on a State Valuation, and printed under the Joint Rule.

S. J. CHADBOURNE, *Clerk.*