

MAINE STATE LEGISLATURE

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FIFTY-EIGHTH LEGISLATURE.

HOUSE.

No. 147.

STATE OF MAINE.

RESOLVE to provide for state valuation.

Resolved, That the governor is hereby authorized,
2 with the advice and consent of the council, to ap-
3 point a commission, to consist of sixteen persons
4 of ability and integrity, a majority of whom shall
5 be deemed more or less skilled in mathematics and
6 chirography, one from each county in the state, to
7 prepare a full, just and equal valuation of the state,
8 with an enumeration of all the polls subject to be
9 taxed, as a basis of taxation for state purposes for
10 the ensuing decade, commencing with the year one
11 thousand eight hundred and eighty; said commis-
12 sioners to be appointed and commissioned on or
13 before the first day of April, A. D. eighteen hun-
14 dred and seventy-nine.

Resolved, That the commissioners thus chosen shall
2 hold their first session at the capitol in Augusta, on

3 the seventeenth day of September next, first giving
4 public and sufficient notice of the time and place of
5 said meeting, requiring the assessors or some one
6 of them of each city, town and plantation, to appear
7 personally with, or to transmit to them on said day
8 their several tax and valuation lists, and lists of
9 taxable polls of their several cities, towns and plan-
10 tations for the years eighteen hundred and seventy-
11 seven, eighteen hundred and seventy-eight, and
12 eighteen hundred and seventy-nine, and also such
13 lists for the year eighteen hundred and seventy-
14 nine affixing said estates and property of whatever
15 kind enumerated and set forth therein, the full, fair
16 cash value thereof, as required by law, which lists
17 shall be made out and verified under oath. And at
18 any meeting of said board of commissioners, regu-
19 larly and properly notified, a majority of the mem-
20 bers thereof shall constitute a quorum, and said
21 commissioners may appoint a chairman from their
22 own number to preside over the sittings of the
23 board, and also may employ one clerk when they
24 deem it necessary, and keep a fair record of its
25 proceedings.

Resolved, That if from any city, town or planta-
2 tion, no member of the board of assessors shall
3 appear at the time and place fixed in the public

4 notice by the commissioners, or transmit the lists
5 named in the preceding resolves, the said commis-
6 sioners may, in their discretion, proceed to doom
7 such city, town or plantation, to the payment of
8 such proportion and amount of the state tax as
9 they shall deem just and equitable, both on the
10 valuation and poll lists.

Resolved, That said board of commissioners shall
2 prepare full and accurate lists of all the cities,
3 towns and plantations wherein the valuation shall
4 be equalized throughout the state, in such manner
5 that taxation for state purposes founded thereon for
6 the next decade shall be just and equal as nearly as
7 may be throughout the state. And said commis-
8 sioners shall complete their lists of valuation on or
9 before the first Wednesday of January, eighteen
10 hundred and eighty, and when completed they shall
11 be forthwith delivered by the chairman of the com-
12 mission to the state treasurer, who shall safely keep
13 them, subject to the order of the next legislature.

Resolved, That the land agent be required to pre-
2 pare and deliver to said board of commissioners,
3 full and accurate lists of all townships, parts of
4 townships, blocks, and lots of wild lands in the
5 state which have been sold by the state, and which
6 have not yet been included in the tax lists of the

7 state; and the lists so prepared shall state the fair
8 valuation of all lands described or stated therein.
9 And these lists shall contain a statement of all
10 lands which have been actually sold as aforesaid,
11 whether deeds of conveyance have passed or not;
12 also a statement of all lands on which the timber
13 has been sold, or right to cut timber granted for
14 any number of years, which right to cut timber,
15 leases and all other interests therein shall be ap-
16 praised at their just value.

Resolved, That the first meeting of the board of
2 commissioners for the purposes of organization,
3 shall be held at the office of the state treasurer, at
4 Augusta, on the seventeenth day of September,
5 and notice of the time and place of said meeting
6 shall be sent by mail by the treasurer, to each of
7 the commissioners, at least one week before the
8 day of meeting.

Resolved, That as a full compensation for services
2 rendered in the execution of their duty, said com-
3 missioners and clerk shall be entitled to receive
4 from the treasury of the state three dollars per
5 day each, while actually engaged in the duties of
6 the commission, and one travel at ten cents per
7 mile, to and from Augusta. And the governor,
8 after examination and approval by the council, of

9 the accounts of said commissioners and their clerk,
10 for services and travel as aforesaid, shall be author-
11 ized to draw his warrant upon the treasurer in
12 payment of the same.

Resolved, That it shall be the duty of the secre-
2 tary of state to prepare and furnish to each city,
3 town and plantation, the necessary blanks to carry
4 into effect the provisions of the foregoing resolves,
5 on or before the first day of May next.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 20, 1879. }

Reported from Majority of the Committee on State Valuation,
by Mr. WOODCOCK of Princeton, and ordered printed.

B. L. STAPLES, *Clerk.*

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
SEVENTY-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
3 at the time provided by law for that purpose, make
4 a true and accurate list of all the male polls of
5 twenty-one years of age and upwards, resident in
6 or belonging to said city, town or plantation,
7 whether such persons are at home or abroad, dis-
8 tinguishing such as are exempted from taxation,
9 and shall also make true and accurate lists of all
10 ratable estates, both real and personal, not exempt
11 by law from paying state taxes, lying or being
12 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
15 be taxed in said cities, towns or plantations; and

16 said assessors shall affix to said estates and prop-
17 erty of whatever kind, enumerated and set forth
18 in said lists, the full, fair cash value thereof, and
19 shall also make separate lists of all vessels owned
20 in whole or in part in their respective cities, towns
21 and plantations, stating their names, age, value
22 and tonnage, and shall submit to the full and free
23 examination of the commissioners on state valua-
24 tion, provided for by resolves of this legislature, at
25 the time and place designated by said commission-
26 ers, all said lists of polls and valuation for this
27 year, or such full and accurate abstracts thereof,
28 as said commissioners shall require and direct.

30 SECT. 2. The assessors of every city, town and
42 plantation, shall also produce or cause to be pro-
43 duced before said commissioners for their examina-
44 tion, at the time and place designated as aforesaid,
45 the full original poll lists and valuation lists of
46 their several cities, towns and plantations, for the
47 years eighteen hundred and seventy-seven, eighteen
48 hundred and seventy-eight and eighteen hundred
49 and seventy-nine.

51 SECT. 3. And the assessors of the several cities,
52 towns and plantations, for the year eighteen hun-
53 dred and seventy-nine, shall make out their valua-
54 tion and tax lists of all taxable property in their

5 several localities, at the full value thereof, as afore-
6 said; and before said lists, thus prepared, shall be
7 transmitted to the commissioners aforesaid, the
8 said assessors shall make oath or affirmation to the
9 facts as to the manner in which said tax and valua-
10 tion lists were made up, and shall subscribe a cer-
11 tificate of said oath upon said lists, duly attested;
12 and if any assessors shall refuse or neglect to com-
13 ply with the requirements of this act, they shall for
14 each offence forfeit and pay a fine of not less than
15 fifty nor more than two hundred dollars.

SECT. 4. This act shall take effect when approved.

STATE OF MAINE.

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