

MAINE STATE LEGISLATURE

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FIFTY-NINTH LEGISLATURE.

HOUSE.

No. 6.

STATE OF MAINE.

Article IX, Section 7 of the Constitution, is as follows :
“While the public expenses shall be assessed on polls and estates, a general valuation shall be taken at least once in ten years.”

This is the only provision of the Constitution bearing upon this subject. In construing it, no aid could be gathered from the context from other provisions of the same instrument, nor from the journal of the convention by which it was framed.

The Constitution of Massachusetts, which undoubtedly afforded a guide to the framers of our Constitution, contains this provision, that “there shall be a valuation of estates within this Commonwealth taken anew once in every ten years at least, and as much oftener as the general court shall order.” This provision is substantially the same as that found in the Constitution of this State, except that the words “and as much oftener as the general court shall order,” are omitted in our Constitution. It is quite likely that the clause last named was considered as surplusage.

The Committee are of the opinion that the Constitution requires that an actual valuation shall be taken the present year, and completed before the first day April next. Yet if under the exigencies of the case a full valuation cannot be taken within that time, the legislature may take a valuation based upon the present valuation and such additional informa-

tion as they can obtain, and that such a valuation established by a resolution properly worded would be held to be a sufficient compliance with the constitutional provision, although it is designed to stand for only one year. Although the Constitution contemplates the taking of a valuation at least *once* in ten years, there seems to be no reason why it may not be taken as much oftener as the legislature shall deem advisable, and that if the valuation taken this year should prove insufficient, a new valuation might be taken by the legislature of next year.

STATE OF MAINE.

In HOUSE OF REPRESENTATIVES, }
January 30, 1880. }

Reported from the Committee on the Judiciary, by Mr. STROUT
of Portland, and on motion of Mr. HUTCHINSON of Lewiston,
ordered printed.

ORAMANDAL SMITH, *Clerk.*