

MAINE STATE LEGISLATURE

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SIXTIETH LEGISLATURE.

HOUSE.

No. 92.

STATE OF MAINE.

VALUATION COMMISSION, }
AUGUSTA, February 18, 1881. }

*To the President of the Senate and
Speaker of the House of Representatives.*

In accordance with the requirements of an order passed by the Legislature, January 29th, 1881, and transmitted to the Valuation Commission, requiring "recommendations and suggestions in relation to the future valuation of the State," the Commission respectfully submits, for the consideration of the Legislature, the following recommendations, as embodying, substantially, its views:

The Commission found great difficulty in fixing the valuation; it is, therefore, recommended: that the Legislature provide, by positive enactment, for a uniform valuation of all taxable property in all cities, towns and plantations, at the full, fair cash value of each item, separately specified and valued; that a Board of Equalization be established, consisting of — members, to be appointed by the Justices of the Supreme Judicial Court, and commissioned by the Governor, to hold their offices for and during the term of three years, or longer, whose duty it shall be to make a valuation of all taxable property in the State, to be the basis of State and county taxation—said Board not to change the valuation of any city, town, plantation, or wild lands, as fixed by the

Valuation Commission in 1881, so far as the same is adopted by the Legislature, except to make changes in amount, by reason of property renewed, destroyed or added hereafter, in order to equalize the valuation; that the valuation so fixed by said Board of Equalization, be the valuation upon which the State and county taxes shall be assessed, except so far as the same shall be changed by the Legislature; said Board to make and transmit to the Legislature, in the year 1885, during the first week of its session, and every fourth year thereafter, in the same manner, a full and complete inventory of the polls and estates liable to taxation; said Board to affix the valuation upon all property and rights liable to taxation, (not otherwise provided by law,) and to prescribe the form of, and to furnish to the assessors of the several cities, towns and plantations, and to all corporations liable to be assessed, all necessary blanks for valuations and returns; that the assessors of the several cities, towns and plantations, and clerk or other proper officer of every corporation liable to be assessed, shall be required to transmit to said Board in the month of August annually, or before, a summary statement, under oath, of each and every kind of property liable to be taxed, clearly described, with the full, fair cash value of the same, except in the year 1884, and every fourth year thereafter, when they shall transmit the original inventory, or an exact and full copy of the same, with a summary stating each kind of property and its value; that said Board have the power to send for persons and papers, and to compel the attendance of and to examine on oath or otherwise, persons, in order to ascertain any facts necessary to fix an equitable valuation; that all returns required to be made to said Board be upon oath, with suitable penalties to be enforced for non-compliance; that parties aggrieved at the determination of said Board have the right to appeal in such manner and under such regulations as the Legislature shall deem proper; that said Board hold its first meeting on the _____ day _____, 1881, to organize and transact any busi-

ness that may come before it, and that it have full power to make such personal inspection as may be necessary and proper in the prosecution of its duties, and to hold a session annually so long as may be necessary to prepare, revise and complete the valuation; and that every valuation fixed by the assessors of any city, town or plantation, shall be signed by the board or a majority of them, to which shall be affixed a certificate under oath that the same, in their judgment, is a full enumeration of all the property liable to be taxed, with the full fair cash value of the same.

By order of the Commission.

S. T. HINKS, *Chairman.*

STATE OF MAINE.

In HOUSE OF REPRESENTATIVES, }
February 22, 1881. }

Received from Valuation Committee and ordered printed.

ORAMANDAL SMITH, *Clerk.*