

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# SIXTY-FIRST LEGISLATURE.

---

---

HOUSE.

No. 113.

---

---

## STATE OF MAINE.

---

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
EIGHTY-THREE.

---

---

AN ACT additional to chapter six of the revised  
statutes, relating to assessment of taxes.

---

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

SECTION 1. The assessors of each place shall  
2 annually make an enumeration of all the ratable  
3 polls, and a fair cash valuation of all the estates,  
4 real and personal, subject to taxation therein, as  
5 they existed on the first day of April.

SECT. 2. They shall, on or before the twenty-  
2 fifth day of March in each year, deliver or cause to  
3 be delivered a blank inventory, sufficient in form  
4 to meet the requirements of all laws relating to the  
5 taxation of estates, to every person or corporation  
6 in their respective towns or cities, whom they

7 deem liable to be taxed therein for any estate. Said  
8 inventories may be delivered in hand, deposited in  
9 the post office, properly addressed and post paid,  
10 or left at the usual place of abode or business of  
11 such person or corporation.

SECT. 3. Before making such valuation the  
2 assessors shall give seasonable notice to the inhab-  
3 itants of their respective places, by posting up  
4 notifications in two or more public places in the  
5 town or in such other way as the town at its annual  
6 meeting directs, requiring them to bring in to the  
7 assessors within a time therein specified true and  
8 perfect lists of their polls and all their estates, real  
9 and personal not by law exempt from taxation  
10 which they were possessed of on the first day of  
11 April of the same year. The assessors shall also  
12 specify in said notice the times when and places  
13 where they will be in session for the purpose of re-  
14 ceiving such lists and of hearing all parties in re-  
15 gard to their liability to taxation.

SECT. 4. It shall be the duty of all persons and  
2 corporations owning or possessing property liable  
3 to taxation in any place, whether they receive  
4 such blank inventory or not, to make and bring in  
5 to the assessors within the time specified in such

6 notice true and perfect lists of their polls and all  
7 their estates, real and personal, not by law exempt  
8 from taxation, which they were possessed of on the  
9 first day of April of the same year.

SECT. 5. The assessors shall in all cases require  
2 a person bringing in a list to make oath that the  
3 same is true; which oath may be administered by  
4 either of the assessors.

SECT. 6. They shall receive as true (except as  
2 to valuation) the list brought in by each individual  
3 according to the provisions of section four, unless  
4 on being thereto required by the assessors he re-  
5 fuses to answer on oath all necessary inquiries in  
6 writing as to the nature, situation and value of his  
7 property liable to be taxed in this state.

SECT. 7. They shall ascertain as nearly as pos-  
2 sible the particulars of the personal estate and of the  
3 real estate in possession or occupation, as owner or  
4 otherwise, of any person who has not brought in a  
5 list as required by them, or of any person who, hav-  
6 ing brought in such list, refuses to answer on oath  
7 all necessary inquiries in writing as to the nature,  
8 situation and value of his taxable property, and  
9 shall make an estimate thereof at the just value  
10 according to their best information and belief.

SECT. 8. Such estimate, adding thereto an  
2 amount equal to fifty per cent. of the estimated  
3 personal estate by way of damage shall be entered  
4 by the assessors on the valuation lists and shall be  
5 conclusive on all such persons unless they can  
6 show a reasonable excuse for the omission except  
7 as hereafter provided in section twelve.

SECT. 9. Any person aggrieved by the taxes  
2 assessed upon him may apply to the assessors for  
3 the time being for an abatement thereof, and if he  
4 makes it appear that he is taxed at more than his  
5 just proportion and is entitled to relief under the  
6 provisions of this chapter they may make a reason-  
7 able abatement. The assessors shall keep in suit-  
8 able book form a record of such abatements, with  
9 the reasons therefor, and shall report the same to  
10 the town at its annual meeting and to the mayor  
11 and aldermen of cities on or before the first Mon-  
12 day in March in each year.

SECT. 10. If the assessors refuse to make the  
2 abatement asked for, the applicant may apply to  
3 the county commissioners at their next meeting,  
4 and if they, after due hearing, think he is over-  
5 rated and not excluded from relief by failure to  
6 comply with the provisions of section four, they

7 shall make such abatement as they deem reason-  
8 able. The prevailing party shall recover costs  
9 taxed as in a suit in the supreme judicial court, and  
10 the county commissioners shall issue their warrant  
11 of distress for the collection thereof.

SECT. 11. No person shall have an abatement  
2 unless he has filed with the assessors a list sub-  
3 scribed by him of his estate liable to taxation, and  
4 made oath that such list is full and accurate ac-  
5 cording to his best knowledge and belief. When  
6 such list is not filed within the time specified by  
7 the assessors for bringing it in, or the person bring-  
8 ing it in refuses to answer on oath all necessary  
9 inquiries in writing as to the nature, situation and  
10 value of his property taxable in this state, no appeal  
11 from the judgment of the assessors shall be sus-  
12 tained by the county commissioners unless they  
13 are satisfied that there was good cause why such  
14 list was not seasonably brought in, except as pro-  
15 vided in the following section.

SECT. 12. No part of the tax assessed on per-  
2 sonal estate to a person who did not within the  
3 time specified therefor by the assessors bring in  
4 the list specified in section four, or who having

5 brought in such list refused to answer the inquiries  
6 mentioned in section six, shall be abated by the  
7 assessors or county commissioners unless such  
8 tax exceed by more than fifty per cent. the amount  
9 which would have been assessed to that person on  
10 personal estate if he had seasonably brought in  
11 such list, and if said tax exceeds by more than  
12 fifty per cent. the said amount, the abatement shall  
13 be only of the excess above said fifty per cent. ;  
14 *provided*, that an error or overestimate of any  
15 particular class shall not be taken into account in  
16 determining whether a person is entitled to an  
17 abatement, but only the aggregate amount of such  
18 estimate; *and provided further*, that this section shall  
19 not affect any person who can show a reasonable  
20 excuse for not seasonably bringing in such list.

SECT. 13. No abatement shall be allowed to a  
2 person unless he makes application therefor within  
3 two years from the assessment, and no appeal from  
4 the decision of the assessors to the county com-  
5 missioners shall be allowed unless made within  
6 nine months after notice of such tax.

SECT. 14. A person who has paid his tax hav-  
2 ing an abatement made shall be reimbursed out of  
3 the treasury of the town or city to the amount of

4 the abatement allowed, with the costs, if any,  
5 allowed by the county commissioners.

SECT. 15. Whoever, with intent to defeat or  
2 evade the provisions of law in relation to the  
3 assessment or payment of taxes, delivers or dis-  
4 closes to an assessor a false or fraudulent list,  
5 return or schedule of property, as and for a true  
6 list of his estate not exempted from taxation, or  
7 makes false and fraudulent answers in writing to an  
8 assessor when properly interrogated with regard  
9 to his taxable property, shall be punished by fine  
10 not exceeding five hundred dollars or by imprison-  
11 ment in jail not exceeding six months.

SECT. 16. If the assessors of a city or town  
2 wilfully neglect to comply with the requirements  
3 of sections two and eight, each assessor so  
4 neglecting shall forfeit fifty dollars.

SECT. 17. Whenever it shall appear, prior to  
2 the return of the taxes assessed on the real estate  
3 of non-resident owners remaining unpaid, by the  
4 collector to the treasurer, or in the case of taxes  
5 assessed on real estate belonging to resident pro-  
6 prietors, prior to the collector's advertisement of  
7 same, that, from any cause, the assessors in mak-  
8 ing their invoice and valuation have made errone-



9 ous or incomplete description of any parcel of  
10 real estate listed therein, or have by mistake listed  
11 or assessed two or more separate parcels of real  
12 estate together, or have listed or assessed one  
13 parcel of real estate erroneously to two or more  
14 persons jointly, the assessors for the time being,  
15 whether they are the assessors who made the original  
16 assessment or a new board, may amend the inven-  
17 tory by annexing or adding thereto a proper or  
18 complete description of such parcel or parcels of  
19 real estate or interests in real estate, and if neces-  
20 sary apportion the tax among them according to  
21 their several values, and there shall be a lien on  
22 each parcel for the tax so apportioned to it.

SECT. 18. The assessors shall make a certificate  
2 under their hands on the record of the original  
3 invoice and valuation, stating the amendments  
4 made and the date thereof. If such amendments  
5 necessitate the apportioning of any tax among two  
6 or more parcels of real estate, the assessors shall  
7 record such apportioned taxes, and shall certify a  
8 list of the same to the collector holding the war-  
9 rant for the collection of said taxes; and thereupon  
10 such amended assessments and lists shall be held  
11 and considered the same as if entered in their

12 present form in the original list of assessments  
13 and in the list committed to the collector.

SECT. 19. All the powers of the original warrant  
2 are extended to all assessments amended under  
3 the provisions of the preceding two sections. The  
4 collector shall be under the same obligation to  
5 collect them, and in all the processes of collection  
6 they shall be named and treated as if contained in  
7 the original lists in their present form.

SECT. 20. All acts and parts of acts inconsistent  
2 herewith are hereby repealed.



STATE OF MAINE.

---

IN HOUSE OF REPRESENTATIVES, }  
February 21, 1883. }

Reported from the Committee on the Judiciary, by Mr. WILSON  
of Paris, and ordered printed under the Joint Rule.

F. L. PATTEN, *Clerk pro tem.*