

# MAINE STATE LEGISLATURE

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# SIXTY-FIRST LEGISLATURE.

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HOUSE.

No. 136.

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[NEW DRAFT.]

## STATE OF MAINE.

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

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

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*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. The assessors, or either of them, may  
2 require the person presenting such list to answer  
3 all proper inquiries in writing as to the nature,  
4 situation and value of his property liable to be  
5 taxed in this state, and a refusal or neglect to an-  
6 swer such inquiries and subscribe the same shall  
7 bar the right of such person to an appeal to the  
8 county commissioners, but such lists and answers  
9 shall not be conclusive upon the assessors.

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 of the amount and value  
10 of the estate for which in their judgment such  
11 person is liable to be taxed.

SECT. 8. Such estimate shall be entered by the  
2 assessors on the valuation lists and shall be con-  
3 clusive on all such persons unless they can show a  
4 reasonable excuse for the omission.

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,  
10 and the county commissioners shall issue their  
11 warrant 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; *provided*, that  
15 an error or overestimate of any particular class  
16 shall not be taken into account in determining  
17 whether a person is entitled to an abatement, but  
18 only the aggregate amount of such estimate.

SECT. 12. No abatement shall be allowed to a  
2 person unless he makes application therefor within  
3 two years from the assessment.

SECT. 13. 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, al-  
5 lowed by the county commissioners.

SECT. 14. 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  
8 an 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. 15. All acts and parts of acts inconsis-  
2 tent herewith are hereby repealed.