

# MAINE STATE LEGISLATURE

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# Sixty - Third Legislature.

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HOUSE.

No. 30.

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## STATE OF MAINE.

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

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AN ACT to provide for a more perfect 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 Secretary of State shall annually, on  
2 or before the first day of March, furnish at the expense  
3 of the State, to the several town, city and plantation  
4 clerks, blank inventories sufficient in number to meet  
5 the requirements of this act, and in the most convenient  
6 form, which form shall be approved by the Governor and  
7 Council, with suitable interrogatories, to contain when  
8 filled, a full statement of all taxable property, real and  
9 personal of each town, city or plantation. Said blanks  
10 shall be so formulated by the Secretary of State as to  
11 require under oath, from each person and corporation such  
12 full information as to each class and item of his taxable  
13 property, real and personal, as will enable the assessors,

14 after a personal examination of such property, to appraise  
15 it at its full value in money.

SECT. 2. Said blank besides other interrogatories re-  
2 quired by the preceding section, contain an interrogatory  
3 for a statement of the cash on hand, and debts due or to  
4 become due from solvent debtors secured or unsecured,  
5 including deposits in any bank, or in any savings bank  
6 which are not exempted by law from taxation in this State  
7 or elsewhere; an interrogatory for a statement of debts  
8 due or to become due to him from insolvent debtors; an  
9 interrogatory for the statement by each tax-payer claiming  
10 a deduction for debts owing by him, of the aggregate  
11 amount of his deposits in any and all savings banks, sav-  
12 ings institutions and trusts companies in this State or else-  
13 where; an interrogatory for a statement of debts, secured  
14 or unsecured owing by him of which he claims a deduction  
15 with the name and residence of each person to whom each  
16 such debt is owing and the amount of each debt; and for  
17 a statement by each tax-payer who may claim a deduction  
18 on account of debts owing by him, of the amount of  
19 United States government bonds owned by him; and an  
20 interrogatory for a statement by each such tax-payer of  
21 the amount of other stocks and bonds exempt from taxa-  
22 tion by the laws of this State owned by him.

SECT. 3. Said inventories shall also contain the follow-  
2 ing form of oath: "I——of——do solemnly swear  
3 (or affirm) that the above is a true, full and correct in-  
4 ventory and description of all my taxable property, both  
5 real and personal, and all property which should be as-  
6 sessed to me, and that I have set down only such debts  
7 as I am unconditionally bound to pay, to the amount of

8 the deduction claimed, that my answers to these interro-  
9 atories are correct, according to my best knowledge; and  
10 that I have not conveyed or disposed of any estate in any  
11 manner, or created any debt, for the purpose of evading  
12 the provisions of law, or affecting the value and amount  
13 of my taxable estate, So help me God," (or "under the  
14 pains and penalties of perjury.") The Secretary of State  
15 shall cause this act to be printed on the back of the blank  
16 inventories.

SECT. 4. The clerk of each town, city or plantation, to  
2 whom such blanks are furnished, shall annually on or be-  
3 fore the twentieth day of March deliver or send by mail  
4 to each tax-payer, at his usual post office address, if  
5 known, a copy of such blank, whether the tax-payer be  
6 resident or non-resident, except to non-resident owners of  
7 real estate.

SECT. 5. Each person taxable in a town, city or plan-  
2 tation who does not duly receive a blank inventory, shall  
3 on or before the first day of April procure such blank of  
4 the town clerk or assessors. Each person taxable in any  
5 town in this State, or to whom any property may be taxed  
6 by the laws of this State, shall on the first day of April  
7 fill up said blank and make full answers to all the interro-  
8 atories contained therein, and shall take and subscribe  
9 the oath contained therein, and if a resident, shall deliver  
10 such inventory to the assessors, on personal demand, and  
11 in any event on or before the twentieth day of April; and  
12 if a non-resident, shall forward such inventory to the as-  
13 sessors on or before said twentieth day of April. The as-  
14 sessors and all persons now by law authorized to admin-  
15 ister oaths may administer the oath contained in the in-

16 ventory ; if administered by an assessor it shall be with-  
17 out charge.

SECT. 6. In case of corporations, the inventory shall  
2 be filled out, signed and sworn to by its president,  
3 treasurer, director, or general agent. In case of property  
4 belonging to trust estates, estates of deceased persons and  
5 guardians, and of property and estates not in the care and  
6 possession of the owners, the inventory shall be procured,  
7 filled, signed and sworn to by the person who has charge  
8 of such property or to whom the property is by law tax-  
9 able.

SECT. 7. A person who is taxable for personal estate  
2 in more than one town in this State, and who wishes to  
3 claim a deduction for debts owing, shall insert only in the  
4 inventory returned in the town where he resides answers to  
5 the interrogatories addressed to persons claiming such de-  
6 ductions.

SECT. 8. The assessors of each town, city and planta-  
2 tion shall annually, on the first day of April, proceed to  
3 take up such inventories and make such personal exami-  
4 nation of the property which they are required to appraise,  
5 as will enable them to appraise it at its true value in money.

SECT. 9. The taxable estate stated in the inventory  
2 shall be appraised by the assessors at its value in money  
3 on the first day of April, having regard to the current  
4 value of such property, and the sales thereof in the locality  
5 where it is situated. The assessors may appraise debts  
6 due from insolvent debtors at the valuation placed upon  
7 them by the tax-payer, or may examine the tax-payer  
8 under oath as to the value of such debts, and may ap-  
9 praise them as they deem just.

SECT. 10. The assessors shall deduct from the appraised  
2 value of the personal estate a sum equal to the excess, if  
3 any, of debts, secured and unsecured, owing by such tax-  
4 payer, over the aggregate amount of his United States  
5 government bonds, and other stocks and bonds exempt  
6 from taxation by the laws of this State, and the amount  
7 of his deposits in savings banks, savings institutions and  
8 trust companies in this State and elsewhere.

SECT. 11. No debt shall be taken into consideration in  
2 estimating such deduction, unless the person claiming  
3 such deduction states in his inventory the amount of such  
4 debt, and the name and place of residence of the person  
5 to whom it is owing.

SECT. 12. A liability as endorser or surety shall not be  
2 deemed a debt owing, for which a deduction may be made  
3 under the provisions of this act. A liability on a joint  
4 indebtedness shall, as to each of the persons bound, be  
5 deemed a debt owing only for so much as such person  
6 would be obliged to pay if all the persons jointly bound  
7 were to pay equal parts of the debt.

SECT. 13. If a tax-payer duly filling out, swearing to  
2 and returning an inventory to the assessors of the town  
3 in which he resides, is taxable for any personal property  
4 in any other town in this State, and claims a deduction on  
5 account of debts owing, the assessors of the town of his  
6 residence shall ascertain the amount of the deduction to  
7 which he is entitled, and shall first offset such deduction  
8 against the appraised value of the personal estate of such  
9 tax-payer in the town of his residence; and if the amount  
10 of such deduction is in excess of such value, the assessors  
11 shall, at the request of such tax-payer, certify the amount

12 of such excess to the assessors of such other town as the  
13 tax-payer may designate ; and the assessors in such other  
14 town shall deduct any amount so certified to them from  
15 the amount of the appraisal of such tax-payer's personal  
16 estate in such town, if he has duly filled out, sworn to  
17 and returned an inventory to the assessors of such town.

SECT. 14. If a person wilfully omits to make, swear to  
2 and return such inventory, or to answer any interrogatory  
3 therein, as by this act required, or makes a false statement  
4 or answer therein ; or if the assessors have sufficient reason  
5 to believe that an inventory does not contain a full, true  
6 and correct statement of the taxable property of the per-  
7 son filling out said inventory, according to the provisions  
8 of this act, then said assessors shall ascertain as best they  
9 can, the amount of the taxable property of such person,  
10 shall appraise the same at its value in money, and shall  
11 double the amount so obtained. And if the amount  
12 obtained by doubling is, in the opinion of the assessors,  
13 less than the taxable property of such person, they shall  
14 further assess such person for a sum, which will in their  
15 judgment make up such amount. And if no taxable prop-  
16 erty of such person is ascertainable by the assessors, they  
17 shall assess such person for a sum which, in their judg-  
18 ment, is the true value of all the taxable property owned  
19 by such person. And the amount so obtained by doubling  
20 or by such assessment shall be the amount for which such  
21 person shall be assessed.

SECT. 15. A person whose assessment has been made  
2 up under the preceding section shall be notified thereof  
3 by the assessors on or before the first day of May, by  
4 written notice delivered to him personally, or left at his

5 last and usual place of abode, if a resident, or, if a non-  
6 resident, mailed to him at his last known post office  
7 address.

SECT. 16. The provisions of this act shall not apply to  
2 non-resident owners of real estate, but the same shall be  
3 assessed by the assessors at their true value thereof in  
4 money.

SECT. 17. The assessors of each town shall arrange in  
2 alphabetical order an abstract of the assessment of all  
3 tax-payers in such town, and lodge the same in the town,  
4 city or plantation clerk's office on or before the fifteenth  
5 day of May in each year, for the inspection of the tax-  
6 payers of such town, and any tax-payer who feels ag-  
7 grieved by the action of the assessors and desires to be  
8 heard by them, shall so notify them, or one of them, on  
9 or before the first day of June.

SECT. 18. On the first Tuesday in June, the assessors  
2 shall meet in some place, to be appointed by them, and  
3 shall on that day, and from day to day thereafter, hear  
4 persons aggrieved by their appraisal, or by any of their  
5 acts, until all applications are heard and decided; but  
6 when a person is assessed under the provisions of section  
7 thirteen, the assessors shall not reduce the same below the  
8 amount obtained by doubling the appraisal, as therein  
9 provided, and shall correct the assessment accordingly.  
10 No hearing shall be held later than the first day of July.  
11 Notice of the place of hearing shall be posted in the town,  
12 city or plantation clerk's office, and in two other public  
13 and conspicuous places in said town on or before the  
14 twenty-fifth day of May.



SECT. 19. A person aggrieved by the decision of the  
2 assessors may appeal to the county commissioners by  
3 giving written notice thereof to the assessors within  
4 ten days after their decision, and he shall file his appeal  
5 and the reasons therefor, with said commissioners at  
6 their next regular session. Said commissioners shall  
7 give notice to the assessors and the appellant of  
8 the time and place of hearing, and shall hear the appeal  
9 within sixty days after said session. If they think the  
10 appellant has been over-assessed, they may reduce his  
11 assessment to what they think he should have been assessed  
12 by the assessors ; but they shall not reduce any assessment  
13 made under the provisions on section thirteen, below the  
14 amount obtained by doubling the appraisal as therein pro-  
15 vided ; and they shall certify their decision to the assessors ;  
16 and the assessors shall correct the assessment, if need be,  
17 accordingly. The commissioners may require the town  
18 clerk to produce the inventory of the appellant. If the  
19 appellant fails, the commissioners shall allow costs to the  
20 town, taxed as in a suit in the Supreme Judicial Court,  
21 and issue their warrant of distress therefor against him.  
22 If the appellant succeeds, he shall be allowed costs in the  
23 same manner, which shall be certified to the assessors, and  
24 deducted from his tax, if unpaid ; and if paid, he shall be  
25 reimbursed for said costs, and for the amount his tax has  
26 been reduced by the decision of said commissioners, out  
27 of the town treasury.

SECT. 20. The county commissioners shall not grant  
2 relief unless the appellant satisfies them that he has not  
3 wilfully violated any of the provisions of this Act.

SECT. 21. On or before the first day of July, the  
2 assessors shall make the and append the following oath to  
3 their assessment: "We do solemnly swear that we have  
4 appraised all the real and personal estate in the town of  
5 \_\_\_\_\_ and have made all the deductions required  
6 by law, according to the best of our knowledge and  
7 belief."

SECT. 22. The inventories filled up by tax-payers and  
2 received by the assessors shall, on or before the first day  
3 of August in the year in which they are taken, be filed in  
4 the office of the town, city or plantation clerk, where they  
5 shall be preserved for a period of three years, and they  
6 shall then be destroyed by such clerk.

SECT. 23. A person who wilfully destroys any such  
2 inventory, or unlawfully removes such inventory from  
3 such clerk's office during the time which such inventories  
4 are required to be preserved, or wilfully and unlawfully  
5 discloses the contents thereof in violation of the provis-  
6 ions of this Act shall, on conviction thereof, be fined five  
7 hundred dollars.

SECT. 24. The town, city or plantation clerk shall  
2 allow the assessors, municipal officers, the duly authorized  
3 attorney of the town, or the county attorney to examine  
4 the inventory or inventories of any person they may  
5 name, and shall also permit each tax-payer to examine his  
6 own inventory or inventories, but shall not allow any  
7 other person to inspect said inventories. Any and all  
8 such inventories lodged with the clerk as aforesaid shall  
9 be produced in court by such clerk upon subpoena for  
10 that purpose. The contents of said inventories shall not  
11 be disclosed by any person having access to the same, ex-

12 cept as provided in this section, and in the event of  
13 prosecutions for the breach of the provisions of this Act.

SECT. 25. If any assessor accepts any inventory not  
2 made out and sworn to as provided in this Act, or neglect  
3 and refuses to appraise each item as described in each in-  
4 ventory filled up conformably to the provisions of this  
5 act, he shall for each inventory so received, and for each  
6 such refusal or neglect, forfeit to his town the sum of  
7 two hundred dollars, to be recovered by action of debt.

SECT. 26. The words "taxable property" in this Act,  
2 shall be held to include taxable estate, both real and per-  
3 sonal, including choses in action; the word "person"  
4 when used in this Act shall be held to include partner-  
5 ships, associations, joint stock companies and corpora-  
6 tions; and the word "town" shall include city and plan-  
7 tation.

SECT. 27. Any person who wilfully swears falsely in  
2 violation of any of the provisions of this act shall be  
3 deemed guilty of perjury, and punished accordingly.

SECT. 28. The provisions of this act shall not be con-  
2 strued to apply to the taxation of deposits in savings  
3 banks, savings institutions and trust companies otherwise  
4 taxed by the laws of this state; nor to corporations the  
5 amount or rate of whose tax is fixed by general law; nor  
6 to such assessment of taxes as is authorized to be made by  
7 the Governor and Council or Treasurer of State; nor to  
8 assessment of taxes in places not incorporated.

SECT. 29. Sections ninety-two, ninety-three, ninety-  
2 four, ninety-five and ninety-six of chapter six of the Re-  
3 vised Statutes and all other acts and parts of acts incon-  
4 sistent with this act are hereby repealed; but the provis-

5 ions of this act shall not affect the collection of any tax  
6 assessed before this act shall take effect, nor affect any  
7 rights or remedies in relation to the same under existing  
8 law.

SECT. 30. This act shall take effect January first, eigh-  
2 teen hundred and eighty-eight.

STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
January 25, 1887. }

Presented by Mr. GIFFORD of Auburn, referred to Judiciary Committee and tabled and ordered printed.

NICHOLAS FESSENDEN, Clerk.