

MAINE STATE LEGISLATURE

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Sixty-Fourth Legislature

SENATE.

No. 141.

STATE OF MAINE.

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

AN ACT in relation to the State Valuation.

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

SECTION 1. The assessors of each city, town and
2 plantation in this State, for the current year, shall at the
3 time provided by law for that purpose, make a true and
4 accurate list of all the male polls of twenty-one years of
5 age and upwards, resident in or belonging to said city,
6 town or plantation, whether such persons are at home or
7 abroad, distinguishing such as are exempted from taxation,
8 and shall also make true and accurate lists of all ratable
9 estates, both real and personal, not exempt by law from
10 paying State taxes, lying or being within their several
11 cities, towns or plantations, and all such estates or
12 property, of whatever kind, wherever situated or located,
13 which is subject to be taxed in said cities, towns or

14 plantations; and said assessors shall affix to said estates
15 and property of whatever kind enumerated and set forth
16 in said lists, the full, fair cash value thereof, and shall
17 also make separate lists of all vessels owned in whole or
18 in part in their respective cities, towns and plantations,
19 stating their names, age, valuation and tonnage and shall
20 submit to the commission to be appointed by the governor
21 under resolve approved February nineteenth, 1889, at
22 their first session held after the first day of July next, all
23 said lists of polls and valuation for this year.

SECT. 2. The assessors of every city, town and planta-
2 tion shall also produce or cause to be produced before
3 said commission for their examination at such time and
4 place after the first day of July next, as said commission
5 may designate by written notice stating said time and
6 place, and mailed to said assessors fourteen days at least
7 before the time designated therein, the full original poll
8 lists and valuation lists of their several cities, towns and
9 plantations, for the years eighteen hundred and eighty-
10 seven, eighteen hundred and eighty-eight and eighteen
11 hundred and eighty-nine.

SECT. 3. And the assessors of the several cities, towns
2 and plantations, for the year eighteen hundred and
3 eighty-nine, shall make out their valuation and tax lists
4 of all taxable property in their several localities, at the
5 full value thereof as aforesaid; and before said lists, thus
6 prepared, shall be transmitted to the said commission as
7 aforesaid, the said assessors shall make oath or affirmation
8 to the facts as to the manner in which said tax and valua-
9 tion lists were made up, and shall subscribe a certificate
10 of said oath upon said lists, duly attested, and if any

11 assessors shall refuse or neglect to comply with the
12 requirements of this act, they shall for each offense forfeit
13 and pay a fine of not less than fifty, nor more than two
14 hundred dollars.

SECT. 4. This act shall take effect when approved.

STATE OF MAINE.

IN SENATE, February 26, 1889.

Reported by Mr. SARGENT, from Committee on Financial Affairs,
and laid on table to be printed under joint rules.

G. W. TILDEN, *Secretary*.