

# MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING THE SESSION

A. D. 1891.



AUGUSTA:  
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1892.

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# Sixty-Fifth Legislature.

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SENATE.

No. 99.

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## STATE OF MAINE.

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

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AN ACT to create a Board of State Assessors.

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

SECTION 1. A board of State assessors shall be chosen  
2 biennially by the legislature by joint ballot of the senators  
3 and representatives in convention, consisting of three  
4 members, not more than two of whom shall be taken from  
5 the same political party, who shall take and subscribe the  
6 oath provided by the constitution of this State, and hold  
7 their offices as provided in the following section.

SECT. 2. The term of office of said assessors under said  
2 first section shall be, one for two years, one for four  
3 years, and the other for six years, and until their several  
4 successors are elected and qualified; and the member

5 having the shortest time to serve shall be chairman of the  
6 board. Said State assessors shall be elected after the  
7 approval of this act by the legislature now in session, and  
8 shall hold their first meeting at the State capital within  
9 thirty days thereafter.

The assessors thereafter elected shall hold office for the  
11 term of six years each excepting elections made to fill  
12 unexpired terms.

SECT. 3. Said board of State assessors shall have  
2 power to summon before them and examine on oath any  
3 town assessor or other officer or person whose testimony  
4 they shall deem necessary in the proper discharge of their  
5 duties, and may require such witnesses to bring with them,  
6 for examination, any records or other public documents in  
7 their custody or control which said State assessors may  
8 deem necessary for their information in the performance of  
9 their duties.

SECT. 4. Any two of said board shall have authority  
2 to transact all business appertaining to their office, but  
3 all three must be duly notified of each and every meet-  
4 ing for the transaction of business. In case of the  
5 death, resignation, refusal, or inability to serve of any  
6 one or more of said board, the governor, with advice  
7 and consent of the council, shall, as soon as may be,  
8 fill such vacancy by appointment, and the assessor so  
9 appointed shall hold said office until his successor is  
10 elected by the next legislature and qualified.

SECT. 5. Said State assessors shall seasonably furnish  
2 to the town assessors blanks on which to return the aggre-  
3 gates required by section fifteen, and shall have the required  
4 oath printed thereon.

SECT. 6. Said State assessors shall do and perform all  
2 the acts and duties now required by law to be done and  
3 performed by the State treasurer as to the assessment of  
4 taxes on wild lands; by the governor and council relating  
5 to the assessing and taxing of railroad corporations and  
6 associations, and all corporations, companies or persons  
7 doing telegraph, telephone or express business within the  
8 State, and shall assess all taxes upon corporate franchises.

SECT. 7. The State assessors shall annually, before the  
2 first day of December, make a report to the governor and  
3 council of their proceedings and shall include therein a tab-  
4 ular statement of all statistics derived from returns from  
5 local assessors, with schedules of all corporations on which  
6 State taxes were assessed during the year, and, for the  
7 years in which they shall equalize the valuation of the State,  
8 their report shall include tabular statements of the State  
9 valuation by towns.

SECT. 8. Said State assessors shall constitute a State  
2 board of equalization, whose duty it shall be to equalize  
3 the State tax among the several towns and unorganized  
4 townships, to fix the valuation of real and personal estate  
5 on which the State and county taxes shall be levied in each  
6 town and unorganized townships; and to perform the duties  
7 heretofore devolving upon the legislature in the apportion-  
8 ing of the State taxes among the several towns of the State.

SECT. 9. Said state assessors shall visit officially every  
2 county in the State at least once in two years, and shall  
3 there sit at such times and places as they may deem nec-  
4 essary to secure information to enable them to make a just  
5 and equal assessment of the valuation of the taxable prop-  
6 erty in any place therein, and to investigate charges of

7 concealment of property liable to assessment. Said  
8 assessors shall give such public notice of their sessions as  
9 they may deem proper, and shall receive for such official  
10 visits, in addition to their salaries, the amount by them  
11 actually paid for travelling expenses, said expenses to be  
12 allowed by the governor and council on properly itemized  
13 accounts.

SECT. 10. Said state assessors shall be provided with  
2 suitable rooms in the state house, and shall be furnished  
3 by the secretary of state with necessary books, blanks,  
4 stationery, printing, notices and summonses, and may  
5 employ such clerical assistance as they shall deem neces-  
6 sary, at an expense not exceeding six hundred dollars per  
7 annum.

SECT. 11. A statement of the amount of the assessed  
2 valuation for each town, after adjustment as provided by  
3 section thirteen, the aggregate amount for each  
4 county, and for the entire State as fixed by the board of  
5 equalization, shall be certified by said board and deposited  
6 in the office of the secretary of State as soon as com-  
7 pleted, and before the first day of December preceding  
8 the regular sessions of the legislature. The valuation  
9 thus determined shall be the basis for the computation  
10 and apportionment of the State and county taxes, until  
11 the next biennial assessment and equalization.

SECT. 12. Said State assessors shall be held to a  
2 constant attendance upon the duties of their office; shall  
3 be vigilant and prompt in the correcting and equalizing of  
4 valuations and in the investigation of charges of concealed  
5 property liable to assessment. Said state assessors shall  
6 receive a salary of fifteen hundred dollars each, which shall

7 be in full for all services and expenses except as provided  
8 in section eight.

SECT. 13. Said State assessors shall equalize and adjust  
2 the assessment list of each town, by adding to or deducting  
3 from it or any part thereof, such amount as, when com-  
4 pared with valuations in other towns shall equalize the  
5 same; and said lists after they have been so equalized shall  
6 constitute the general list of the State upon which State  
7 and county taxes shall be assessed.

SECT. 14. If the assessors of any town, or one of them,  
2 shall fail to appear before said board of equalization or to  
3 transmit to them the lists hereinbefore named within ten  
4 days after the mailing or publication of notice or notices  
5 to them, to so appear or transmit said lists, the said  
6 board may in its discretion report the valuation of the  
7 estates and property and lists of polls liable to taxation in  
8 the town so in default, as it shall deem just and equitable.

SECT. 15. The land agent shall prepare and deliver to  
2 said state assessors full and accurate lists of all townships  
3 or parts of townships or lots or parcels of wild lands in  
4 this State sold and not included in the tax lists, whether  
5 conveyed or not, and shall lay before said State assessors  
6 all information in his possession touching the value and  
7 description of wild lands at their request; also a state-  
8 ment of all lands on which timber has been sold or a  
9 permit to cut timber has been granted by lease or other-  
10 wise. All other State officers, when requested, shall in  
11 like manner lay all information in their possession, touch-  
12 ing said valuation before said State assessors. On or  
13 before the first day of September, 1892, and on or before  
14 the first day of September annually thereafter the county

15 commissioners of any county, in which are any wild lands  
16 as heretofore described in this section, shall return to said  
17 State assessors in books prepared for that purpose the fair  
18 value of each and every such township, lot or parcel of  
19 wild land.

SECT. 16. The assessors of each town shall, on or before  
2 the first day of September, annually, make and return on  
3 blank lists which shall be furnished by the State assessors  
4 for that purpose, aggregates of polls and of the valuation  
5 of each and every class of property assessed in their  
6 respective towns, with the total valuation and percentage  
7 of taxation, and before transmitting the same to the State  
8 assessors shall make and subscribe on said aggregates an  
9 oath or affirmation, as follows: "We, the assessors of  
10 the \_\_\_\_\_ of \_\_\_\_\_, do swear  
11 (or affirm) that the foregoing statement contains true  
12 aggregates of the valuation of each class of property  
13 assessed in said town of \_\_\_\_\_ for the year \_\_\_\_\_, and  
14 that we have followed all the requirements of law in valu-  
15 ing, listing and returning the same. So help me God"  
16 (or "under the pains and penalties of perjury").





STATE OF MAINE.

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IN SENATE, February 18, 1891.

Reported by Mr. SPEAR, from Special Committee on Taxation, and  
laid on table to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary.*