

MAINE STATE LEGISLATURE

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Sixty-Sixth Legislature.

HOUSE.

No. 218.

STATE OF MAINE.

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

AN ACT to amend Chapter 6 of the Revised Statutes relat-
ing to the assessment and collection of Taxes.

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

SECTION 1. Section 92 of said chapter is hereby
2 amended by adding thereto the following :

‘The State Board of Assessors shall prepare and cause
4 to be printed lists of suitable and proper interrogatories,
5 said lists to contain all goods, chattels, money and effects,
6 wheresoever they are ; all vessels at home or abroad ; all
7 obligations for money or other property ; money at
8 interest and debts due the persons to be taxed more than
9 they are owing ; all public stock and securities ; all shares
10 in moneyed or other corporations within or without the

11 State, except as otherwise provided by law ; all annuities
12 payable to the person to be taxed, when the capital of
13 such annuity is not taxed in the State ; and all other pro-
14 perty included in the last preceding State valuation for
15 the purpose of taxation ; and, on or before March 1st, of
16 each year, furnish a sufficient number to the assessors of
17 the several cities, towns and plantations. The assessors
18 of said cities, towns and plantations shall, on or before
19 March twentieth, of each year, furnish to each person
20 owning or holding taxable property in their town, such
21 lists or inventories.' So that said section as amended
22 shall read as follows :

‘Section 92. Before making an assessment, the assess-
24 ors shall give seasonable notice in writing to the inhabi-
25 tants by posting notifications in some public place in the
26 town, or shall notify them in such other way as the town
27 at its annual town meeting directs, to make and bring into
28 them true and perfect lists of their polls and all their
29 estates, real and personal, not by law exempt from taxa-
30 tion, of which they were possessed on the first day of
31 April of the same year. The State Board of Assessors
32 shall prepare and cause to be printed lists of suitable and
33 proper interrogatories, said lists to contain all goods,
34 chattels, money and effects, wheresoever they are ; all
35 vessels at home and abroad ; all obligations for money or
36 other property ; money at interest and debts due the
37 persons to be taxed more than they are owing ; all public
38 stock and securities ; all shares in moneyed or other cor-

39 porations within or without the State, except as other-
40 wise provided by law ; all annuities payable to the person
41 to be taxed, when the capital of such annuity is not taxed
42 in the State : and all other property included in the last
43 preceding State valuation for the purpose of taxation ;
44 and on, or before March 1st of each year, furnish a suffi-
45 cient number to the assessors of the several cities, towns
46 and plantations. The assessors of said cities, towns and
47 plantations shall, on or before March 20th, of each year,
48 furnish to each person owning or holding taxable pro-
49 perty in their town, such lists or inventories.'

SECT. 2. Section 93 of said chapter 6 of the Revised
2 Statutes is hereby amended so as to read as follows :

'Section 93. All persons taxable shall bring in such lists
4 before the 20th day of April properly filled out. The
5 assessors shall appraise each item of property, in order to
6 determine its just value, at such sum as they would
7 appraise the same in payment of a just debt due from a
8 solvent debtor, having regard to the current value of such
9 property, and the sales thereof other than auction sales,
10 in the locality where it is situated, and shall in the assess-
11 ment lists, describe each parcel of real estate, sufficiently
12 to make its exact location and identity clear. If any
13 person does not bring in such lists before the 20th day of
14 April, the assessors shall ascertain otherwise as nearly as
15 may be, the value of the estate, real and personal for
16 which in their judgment he is liable to be taxed, and shall
17 add to said value twenty-five per cent thereof and shall

18 assess his tax on the amount so obtained, and he is barred
19 of his right to make application to the assessors or county
20 commissioners for any abatement of his taxes unless he
21 offers such list with his application and satisfies them that
22 he was unable to offer it at the time appointed. And for
23 any wilful neglect to comply with the provisions of this
24 section any assessor shall be punished by a fine of
25 \$100, to be recovered by indictment.'

SECT. 3. Section 94 of said chapter six of the Revised
2 Statutes is hereby amended so that said section shall read
3 as follows :

'Section 94. The assessors shall require the person
5 presenting such list to sign it and make oath to its truth,
6 and may require any person presenting such list or resi-
7 dent in said town to answer under oath all proper
8 inquiries in writing as to the nature, situation and value
9 of his property liable to be taxed in the State, and a
10 refusal or neglect to make such oath in answer to such
11 inquiries, and subscribe the same, bars an appeal to the
12 county commissioners. Such lists and answers shall not
13 be conclusive upon the assessors. The oaths required by
14 this section may be administered by one of the assessors
15 of said town or by any person duly qualified to administer
16 oaths.'

SECT. 4. This act shall not apply to the assessment and
2 collection of taxes for the year 1893.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 28, 1893. }

Reported by Mr. SCOTT of Patten, from Joint Special Committee on
Taxation, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*