

# MAINE STATE LEGISLATURE

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# Sixty-Sixth Legislature.

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SENATE.

No. 70.

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## STATE OF MAINE.

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

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AN ACT to amend an act entitled “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. Section 15 of chapter 103 of the Public  
2 Laws of 1891 is hereby amended so as to read as follows:  
‘Section 15. The land agent shall prepare and deliver  
4 to said State assessors, full and accurate lists of all  
5 townships or parts of townships or lots or parcels of wild  
6 lands in this State sold and not included in the tax lists,  
7 whether conveyed or not, and shall lay before said State  
8 assessors all information in his possession touching the  
9 value and description of wild lands at their request; also  
10 a statement of all lands on which timber has been sold or

11 a permit to cut timber has been granted by lease or other-  
12 wise. All other State officers, when requested shall, in  
13 like manner lay all information in their possession, touch-  
14 ing said valuation before said State assessors. On or  
15 before the first day of August, eighteen hundred and  
16 ninety-four, and on or before the first day August, bien-  
17 nially thereafter, the county commissioners of any county,  
18 in which are any wild lands as heretofore described in  
19 this section, shall return to said State assessors in books  
20 prepared for that purpose, the fair value of each and every  
21 such township, lot or parcel of wild land. In fixing the  
22 valuation of unorganized townships, whenever practicable,  
23 the lands and other property therein, of any owners may  
24 be valued and assessed separately. All owners of wild  
25 lands or of rights of timber and grass on public lots, shall  
26 either in person or by authorized agent, appear before  
27 the board of State assessors at times and places of holding  
28 sessions in the counties where said lands are located, or  
29 at any regular meeting of the board held elsewhere on or  
30 before the first day of August of each year preceding the  
31 regular legislative session of this State; and render unto  
32 them a list of all wild lands thus owned, either in common  
33 or severalty, giving the township, number, range and  
34 county where located, part owned and an estimate of its  
35 fair value; and answer such questions or interrogatories  
36 as said board may deem necessary in order to obtain a full  
37 knowledge of the just value of said lands.

Owners of less than five hundred acres of such lands in  
39 any township shall be exempted from the provisions of  
40 this section. Any owners of wild lands herein named  
41 who shall fail to furnish all information as heretofore  
42 named without excuse satisfactory to the State assessors,  
43 shall be liable to pay the reasonable expenses of the State  
44 assessors or of any person or persons appointed by the  
45 State assessors, incurred in making examination of said  
46 wild lands.'

SECT. 2. Section 16 of the Public Laws of 1891 is  
2 hereby amended so as to read as follows :

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

**STATE OF MAINE.**

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**IN SENATE, February 17, 1893.**

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

**KENDALL M. DUNBAR, *Secretary.***