

MAINE STATE LEGISLATURE

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Sixty-Sixth Legislature.

SENATE.

No. 161.

STATE OF MAINE.

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

AN ACT to amend Section 10, Chapter 103 of the Public
Laws of 1891, relating to salaries of State Board of
Assessors.

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

Section 10, chapter 103 of the Public Laws of 1891, is
hereby amended so as to read as follows:

Amend section 10, chapter 103 of the Public Laws of
2 1891, so as to read as follows:

‘Section 10. Said State assessors shall be provided
4 with suitable rooms in the State House, and shall be furn-
5 ished by the secretary of State with necessary books,
6 blanks, stationery, notices and summonses, and may
7 employ such clerical assistance as they shall deem neces-

8 sary, at an expense not exceeding one thousand dollars
9 per annum.'

Amend section 12, so as to read as follows :

'Section 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 investigating of charges of concealed
5 property liable to assessment. Said State assessors shall
6 receive a salary of eighteen hundred dollars each, which
7 shall be in full for all services and expenses except as pro-
8 vided in section nine.'

STATEMENT OF FACTS REGARDING SECTION TEN.

The amount allowed under the present law to be paid by this board for clerical assistance, to wit: Ten hundred dollars per annum, is a sum for which no one capable of doing the duties of the office can be procured. The clerk should be a man well versed in all matters pertaining to taxation, valuation, correspondence and statistics, and one who understands systematizing the varied returns, lists, and papers coming into the office. He must be one in every way able to keep the office in order, and tabulations perfectly made as fast as the required returns come in, and able to answer the many questions constantly asked by mail.

The duties of the office require a constant attendance of a clerk during the entire year, and the service of most able and efficient help. Certainly the sum named is as little as can be deemed consistent taking into account the amount and character of labor to be performed.

AS REGARDS SECTION TWELVE.

In that most able report of the Special Tax Commission of Maine of 1890, in which will be found the recommendation for creating a board of state assessors as also a draft of a bill for said purpose and from which the present law was largely drawn we read as follows: "The office will readily be seen is no sinecure. It requires the highest order of ability, intelligence and character. Such men as are necessary to fill the position with the greatest benefit to the people cannot be found for small pay. The salary must be in some degree commensurate with the important service required. The sums named in the bill as salaries, are certainly as small as will secure the talent required. * * * * *

Massachusetts pays its deputy tax commission a salary of \$2,750.00 and to his assistants in the aggregate about \$57,000.00 more. New Jersey has four State Assessors at \$2,500.00 each and expenses. Maryland pays her tax commissioners \$2,500.00 and traveling expenses to the amount

of \$800.00 per year. In none of these cases do the officers also have to perform the duties of an equalizing board. The duties of the State Assessors will certainly not be less onerous or important to the public than those of the railroad commissioners the amount of whose compensation in the same as we suggest in the bill for the State Assessors. (\$2,000.00 each.)”

Very many states now have a board of state assessors; few if any of these boards consist of less than four or five members. Many boards are exempt from the duties of an equalizing board, the labor of which is greater and more arduous in this State than all other duties of said board. Enquiry made of these states having such boards fails as yet to elicit a single instance where its members are not paid a much larger salary than asked for in this bill. Even in states whose total valuation is less than one-half of that of this State, the board consist of more members and much larger salaries.

STATE OF MAINE.

IN SENATE, March 15, 1893.

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

KENDALL M. DUNBAR, *Secretary.*