

MAINE STATE LEGISLATURE

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Sixty-Seventh Legislature.

HOUSE.

No. 13.

STATE OF MAINE.

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

AN ACT to amend Chapter six of the Revised Statutes relating 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 amended
2 by adding thereto the following:

The State Board of Assessors shall prepare and cause to
4 be printed, lists of suitable and proper interrogatories, said
5 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 interest
8 and debts due the persons to be taxed more than they are
9 owing; all public stock and securities; all shares in
10 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 prop-
14 erty included in the last preceding state valuation for the
15 purpose of taxation ; and, on or before March first, of each
16 year, furnish a sufficient number to the assessors of the
17 several cities, towns and plantations.

‘The assessors of said cities, towns and plantations shall,
19 on or before March twentieth, of each year, furnish to each
20 person owning or holding taxable property in their town,
21 such lists or inventories.’ So that said section as amended
22 shall read as follows :

‘Section 92. Before making an assessment, the assessors
24 shall give seasonable notice in writing to the inhabitants
25 by posting notifications in some public place in the town,
26 or shall notify them in such other way as the town at its
27 annual meeting directs, to make and bring in to them true
28 and perfect lists of their polls and all their estates, real
29 and personal, not by law exempt from taxation, of which
30 they were possessed on the first day of April of the same
31 year.

The State Board of Assessors shall prepare and cause to
33 be printed lists of suitable and proper interrogatories, said
34 lists to contain all goods, chattels, money and effects,
35 wheresoever they are ; all vessels at home and abroad ; all
36 obligations for money or other property ; money at in-
37 terest and debts due the persons to be taxed more than
38 they are owing ; all public stock and securities ; all shares

39 in moneyed or other corporations, within or without the
40 State, except as otherwise provided by law ; all annuities
41 payable to the person to be taxed, when the capital of
42 such annuity is not taxed in the State ; and all other
43 property included in the last preceding State valuation,
44 for the purpose of taxation ; and on, or before March 1st
45 of each year, furnish a sufficient number to the assessors
46 of the several cities, towns and plantations. The as-
47 sessors of said cities, towns and plantations, shall, on or
48 before March 20th of each year, furnish to each person
49 owning or holding taxable property in their town, such
50 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
4 lists 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 appraise
7 the same in payment of a just debt due from a solvent
8 debtor, having regard to the current value of such proper-
9 ty, and the sales thereof other than auction sales, in the
10 locality where it is situated, and shall in the assessment
11 lists, describe each parcel of real estate, sufficiently to
12 make its exact location and identity clear.

If any person does not bring in such lists before the
14 20th day of April, the assessors shall ascertain otherwise
15 as nearly as may be, the value of the estate, real and per-
16 sonal, for which in their judgment he is liable to be taxed

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

SECT. 3. Section 94 of said chapter 6 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 pre-
5 senting such list to sign it and make oath to its truth, and
6 may require any person presenting such list or resident in
7 said town to answer under oath all proper inquiries in
8 writing as to the nature, situation and value of his prop-
9 erty liable to be taxed in the state, and a refusal or
10 neglect to make such oath in answer to such inquiries,
11 and subscribe the same, shall bar an appeal to the county
12 commissioners. Such lists and answers shall not be con-
13 clusive upon the assessors.

The oaths required by this section may be administered
15 by one of the assessors of said town or by any person duly
16 qualified to administer oaths.'

SECT. 4. This act shall take effect on January 1, 1896.



STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
January 18, 1895. }

Tabled pending reference in concurrence, to the Joint Special Committee on Taxation, by Mr. McCULLOUGH of Calais, and ordered printed.

W. S. COTTON, *Clerk.*