

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# Sixty-Seventh Legislature.

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HOUSE.

No. 331.

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## STATE OF MAINE.

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

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AN ACT to authorize appeals from assessors of taxes to the  
Supreme Judicial Court.

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

SECTION 1. Any person entitled to make a complaint to  
2 the county commissioners for an abatement of his taxes  
3 may, if he so elect, appeal under the same terms and condi-  
4 tions from the decision of the assessors to the supreme  
5 judicial court for the county in which the city or town, in  
6 which the property of such person is assessed, is situated.

SECT. 2. Such appeal shall be entered at the term first  
2 occurring not less than thirty days after the assessors shall

3 have given to the appellant notice in writing of their deci-  
4 sion upon his application for such abatement, and notice  
5 thereon shall be ordered by said court in term time or by  
6 any justice thereof in vacation, and said appeal shall be  
7 tried, heard and determined by the court without a jury in  
8 the manner and with the rights provided by law in other  
9 civil cases so heard.

SECT. 3. If upon such trial it appears that the appellant  
2 has complied with all provisions of law he may be granted  
3 such abatement as said court may deem reasonable, under  
4 the same circumstances as an abatement may now be  
5 granted by the county commissioners. If no abatement  
6 is granted, judgment shall be rendered in favor of the  
7 city or town, and for its costs, to be taxed by the court.  
8 If an abatement is granted, judgment shall be rendered in  
9 favor of the city or town for such amount, if any, as may  
10 be due, after deducting the abatement, and the court may  
11 make such order relating to the payment of costs as  
12 justice shall require. In either case execution shall issue.  
13 The lien created by statute on real estate to secure the  
14 payment of taxes shall be continued for thirty days after  
15 the rendition of judgment, and may be enforced by sale  
16 of said real estate on execution, in the same manner as  
17 attachable real estate may be sold under the provisions of  
18 section forty-two, chapter seventy-six of the Revised  
19 Statutes, and with the same right of redemption.

Claims for abatement on several parcels of real estate  
21 may be embraced in one appeal, but judgment shall  
22 be rendered, and execution shall issue, for the amount of  
23 taxes due on each several parcel.

Any non-resident against whom a tax has been assessed  
25 shall not be debarred of his right to make application to

26 the assessors for an abatement of his taxes, nor to appeal  
27 from their decision according to the provisions of this act,  
28 by his failure to bring in a list of his estate to the asses-  
29 sors ; but in such case, no costs shall be allowed to the  
30 appellant.

The final judgment of the court shall be forthwith certi-  
32 fied by the clerk to the assessors of the town or city where  
33 such tax was assessed, and such assessors shall in all cases  
34 carry into full effect the judgment of the appellate court  
35 in the same manner as if made by themselves.

If it shall be alleged in the application that the applicant  
37 has paid the taxes for which he has been assessed, and if  
38 the court shall so find, judgment for the amount of the  
39 abatement granted shall be rendered against the city or  
40 town, and execution therefor, and for such costs as may  
41 be awarded, shall issue as in civil actions.

SECT. 4. Such appeal shall be tried at the term to  
2 which the notice is returnable, unless delay shall be grant-  
3 ed at the request of such city or town for good cause ; and  
4 said court shall, if requested by such city or town, advance  
5 the case upon the docket so that it may be tried and  
6 decided with as little delay as possible. Either party  
7 may file exceptions as to the decisions and rulings of the  
8 court upon matters of law arising upon the trial in the  
9 same manner and with the same effect as is allowed in the  
10 supreme judicial court in the trial of cases without a jury.

SECT. 5. The court may in its discretion appoint a com-  
2 missioner to hear the parties and to report to the court the  
3 facts, or the facts with the evidence. Such report shall be  
4 prima facie evidence of the facts thereby found. The fees  
5 of the commissioner shall be paid in the same manner as  
6 those of auditors appointed by the court.

SECT. 6. The assessors shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within ten days after they take final action thereon.

SECT. 7. This act shall take effect when approved.

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STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }  
March 8, 1895.

Reported by Mr. NOBLE of Lewiston, from Committee on Judiciary, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*