

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

HOUSE.

No. 345

STATE OF MAINE.

RESOLVE in favor of the City of Augusta.

Resolved: That the State Treasurer is hereby authorized
2 and directed to pay to the Treasurer of the City of Augusta
3 the sum of eight hundred and ninety dollars and fifty-four
4 cents (\$890.54), the same being an abatement of the taxes
5 assessed upon the real and personal property in said city for
6 the years 1905-06, by reason of an over valuation thereof.



STATEMENT OF FACTS.

This resolve relates to an abatement of the tax upon the Edwards Manufacturing Company for the years 1905 and 1906.

Previous to 1905 the State Assessors in making up their estimate of the state tax for the City of Augusta had placed a specific valuation upon the property of the Edwards Manufacturing Company. For the year 1902 it was \$1,457,460.00.

After the year 1902 the state assessors placed no specific estimate upon this particular property, but doubtless in making up their recommendations of the valuations of the City of Augusta added approximately this amount to the other real and personal property of the city.

The assessors of the City of Augusta assessed the Edwards Manufacturing Company for the year 1905, \$1,277,865.00. For the year 1906, \$1,428,657.00. The company refused to pay and appealed to the county commissioners on the taxes for both years. A hearing on both assessments was begun before the county commissioners on October 17th, 1906, and continued for thirty-six days of actual trial.

The county commissioners reduced the valuation for the year 1905, \$172,043.20, and for the year 1906, \$184,173.50 making a total reduction of \$356,216.70.

The decision of the county commissioners on questions of fact was final and it has been accepted by both the City of Augusta and the Edwards Manufacturing Company.

The City of Augusta has already paid the state treasurer the state tax of 2 1/2 mills on this total reduction of \$356,216.70, or the sum of \$890.54.

Under the decision of the county commissioners the City of Augusta cannot collect its municipal tax, which includes the state tax of the Edwards Manufacturing Company, on this reduction.

This resolve seeks to recover of the State the amount already paid to the state treasurer.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, February 28, 1907.

Reported by Mr. IRVING from Committee on Taxation, and ordered
printed under joint rules.

E. M. THOMPSON, *Clerk.*