

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 15

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND NINE.

AN ACT to amend Chapter Eight of the Revised Statutes relating to the Board of State Assessors.

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

Section 1. Section one of chapter eight of the revised
2 statutes is hereby amended by striking out the words "shall
3 be chosen by the legislature by joint ballot of the senators
4 and representatives in convention" in the second, third, and
5 fourth lines and inserting in place thereof the words 'shall be
6 appointed by the governor with the advice and consent of the
7 council;' and by striking out the word "elections" in the
8 fourth and fifth lines and inserting in place thereof the word
9 'appointments:.' and by striking out the word "election" in the

10. sixth line and inserting in place thereof the word 'appoint-
11 ment;' and by striking out the words "The member having
12 the shortest time to serve shall be chairman of the board" in
13 the seventh and eighth lines and inserting in place thereof
14 the words 'The governor shall designate the member who is
15 to serve as chairman of the board, and he shall serve in such
16 capacity until the expiration of his term of office or until a
17 vacancy occurs. Provided, however, that the persons who
18 now constitute the board of State assessors under elections
19 heretofore made shall continue to hold their office until the
20 expiration of the terms for which they were elected unless a
21 vacancy occurs prior to that time;' and by striking out the
22 words "his successor is elected by the next legislature, and
23 qualified" in the eleventh and twelfth lines and inserting in
24 place thereof the words 'the expiration of the term in which
25 such vacancy occurs. The governor shall have power to
26 remove a member for inefficiency, neglect of duty, or mal-
27 feasance, but before removal the member shall be furnished
28 with a copy of the charges against him and have an oppor-
29 tunity to be heard in defence. Each of the members of said
30 board shall receive an annual salary of twenty-five hundred
31 dollars in equal monthly installments.' So that said section,
32 as amended, shall read as follows:

'A board of State assessors, consisting of three members,
34 not more than two of whom shall be taken from the same
35 political party, shall be appointed by the governor with the
36 advice and consent of the council, for the term of six years,

37 excepting in case of appointments made to fill vacancies, and
38 the terms of office of said members shall be so arranged that
39 an appointment of one member shall take place biennially.
40 The governor shall designate the member who is to serve as
41 chairman of the board, and he shall serve in such capacity
42 until the expiration of his term of office or until a vacancy
43 occurs. Provided, however, that the persons who now con-
44 stitute the board of State assessors under elections heretofore
45 made shall continue to hold their office until the expiration of
46 the terms for which they were elected unless a vacancy occurs
47 prior to that time. In case of the death, resignation, refusal,
48 or inability to serve of any one or more of said board, the
49 governor, with the advice and consent of the council, shall, as
50 soon as may be, fill such vacancy by appointment, and the
51 assessor so appointed shall hold said office until the expiration
52 of the term in which such vacancy occurs. The governor
53 shall have power to remove a member for inefficiency, neglect
54 of duty, or malfeasance, but before removal the member shall
55 be furnished with a copy of the charges against him and have
56 an opportunity to be heard in defence. Each of the members
57 of said board shall receive an annual salary of twenty-five
58 hundred dollars in equal monthly installments.

Sect. 2. Section two of chapter eight is hereby amended by
2 striking out the whole of said section and inserting in place
3 thereof the following:

‘Section 2. The members of such board shall be such as are
5 known to possess knowledge of and training in the subject of

6 taxation and taxing laws, and skilled in matters pertaining
7 thereto. Each member shall devote his entire time to the
8 duties of the office and shall not hold any position of trust or
9 profit or engage in any other occupation. Said board shall
10 be in continuous session and open for the transaction of
11 business every secular day. The board may hold sessions at
12 any other place than the capitol when deemed necessary in
13 the performance of their duties.'

Sect. 3. Section three of chapter eight is hereby amended
2 by striking out the whole of said section and inserting in
3 place thereof the following:

'Section 3. The board of state assessors may summon be-
5 fore them and examine on oath any town assessor or other
6 officer, or any officer of any corporation, or any individual,
7 whose testimony they shall deem necessary in the proper dis-
8 charge of their duties, and shall require such witnesses to
9 bring with them for examination any books, records, papers,
10 or documents, belonging to them or in their custody or con-
11 trol, relating to any matter which the board may have au-
12 thority to investigate or determine. Each of said members
13 and their clerk shall have power to administer all oaths
14 required by this chapter. In case of failure to comply with
15 any order of the board on the part of any person or persons,
16 or on the refusal of any witness to testify on any matter
17 regarding which he may lawfully be interrogated before the
18 board, the supreme judicial court or any justice thereof, may,
19 on application of the attorney general, made at the written

20 request of the board, compel obedience by attachment pro-
21 ceedings for contempt as in the case of disobedience of the
22 requirement of a subpoena issued from such court or a refusal
23 to testify therein. Officers who serve summonses or sub-
24 pœnas, and witnesses attending when summoned, shall re-
25 ceive like compensation as officers and witnesses in the
26 supreme judicial court, such compensation to be allowed on
27 properly itemized accounts by the governor and council.'

Sect 4. Section four of chapter eight is hereby amended by
2 striking out the whole of said section and inserting in place
3 thereof the following:

'Section 4. The board of state assessors shall constitute a
5 state board of equalization, whose duty it shall be to equalize
6 the state and county taxes among the several towns and unor-
7 ganized townships in the manner hereinafter provided, and
8 to apportion the state taxes among the several towns of the
9 state. They shall administer the mortgage recording tax.
10 They shall exercise and perform such other powers and
11 duties as may be required or imposed upon them by law.'

Sect 5. Section five of chapter eight is hereby amended by
2 striking out the whole of said section and inserting in place
3 thereof the following:

'Section 5. The board shall have and exercise general
5 supervision over the administration of the assessment and
6 taxation laws of the state, and over local assessors and all
7 other assessing officers in the performance of their duties, to
8 the end that all property shall be assessed at its full cash mar-

9 ket value in compliance with the laws of the state. One or
10 more members of the board shall visit officially every county
11 in the state at least once each year, and at other times as may
12 be necessary in the performance of their duties, and shall there
13 hold sessions at such times and places as they may deem nec-
14 essary to inquire into the methods of assessment and taxation
15 and to confer with and give necessary advice and instruction
16 to local assessors as to their duties under the laws of the
17 state, and to secure information to enable them to perform
18 their duties as herein provided. They shall receive for such
19 official visits, in addition to their salaries, the amount actual-
20 ly paid by them for travelling expenses, said expenses to be
21 allowed by the governor and council on properly itemized
22 accounts. They shall give such public notice of said meet-
23 ings as they deem proper, and shall give to each board of
24 town assessors in the county in which meetings are to be held
25 a notice by mail of the time and place of such meetings.
26 Each board of town assessors or some member or members
27 of each of them, shall attend said meeting, having with them
28 the then last list or books giving the valuation of all tax-
29 able property in their respective towns. They shall answer,
30 under oath if required, such questions pertaining to the val-
31 uation of the property in their towns as the board of State
32 assessors may put to them. Said meeting shall be under the
33 general direction of the board of State assessors and governed
34 by such rules of order as said board shall make and announce.
35 Any town whose assessors shall fail to attend said meetings,

36 without excuse satisfactory to the board of state assessors,
37 shall be liable to pay reasonable expenses of the board or of
38 any person appointed by it, incurred in making examination
39 of the lists or books of said town or in getting other evidence
40 pertaining to the valuation of the property in such town.
41 Such expenses shall be reported to the legislature by the
42 board of State assessors and shall be added to the amount of
43 the next state tax levied against such town, or may be recov-
44 ered in an action of debt against such town in the name of
45 the treasurer of state. Towns shall pay to said town assess-
46 ors a reasonable compensation and actual expenses incurred
47 in complying with the requirements of this chapter.'

Sect. 6. Section six of chapter eight is hereby amended by
2 striking out the whole of said section and inserting in place
3 thereof the following :

'Section 6. If the assessors of any town, or some one of
5 them shall fail to appear before said board as hereinbefore
6 provided or to transmit to them the lists hereinbefore named
7 within ten days after the mailing or publication of notice or
8 notices to them, to so appear or transmit said lists, the said
9 board may in its discretion report the valuation of the estates
10 and property and lists of polls liable to taxation in the town
11 so in default, as it shall deem just and equitable.'

Sect. 7. Section seven of chapter eight is hereby amended
2 by inserting after the word "annually" in the second line of
3 said section the following words 'and at such other times as
4 the board may require' and by inserting after the word "pur-

pose" in the third line the words 'all such information as to
the assessment of property and collection of taxes as may be
needed in the work of the board including annually' and by
inserting after the word "taxation" in the fifth line of said
section the words 'and itemized lists of property upon which
the town has voted to affix a value for taxation purposes' and
by inserting after the word "which" in the seventh line of
said section the words 'for annual returns' so that said sec-
tion, as amended, shall read as follows :

'The assessors of each town shall, on or before the first day
of August, annually, and at such other times as the board
may require, make and return on blank lists which shall be
seasonably furnished by the board of state assessors for that
purpose, all such information as to the assessment of prop-
erty and collection of taxes as may be needed in the work of
the board including annually aggregates of polls and of the
valuation of each and every class of property assessed in their
respective towns, with the total valuation and percentage of
taxation, and itemized lists of property upon which the town
has voted to affix a value for taxation purposes, and before
transmitting the same to the board of state assessors shall
make and subscribe an oath or affirmation, which for annual
returns shall be printed on said lists as follows :

"We, the assessors of the of , do swear,
(affirm) that the foregoing statement contains true aggre-
gates of the valuation of each class of property assessed in
said town of , for the year , and that we

32 have followed all the requirements of law in valuing, listing
33 and returning the same. So help me God, (this we do under
34 the pains and penalty of perjury).” ’

Sect. 8. Section eight of chapter eight of the revised stat-
2 utes is hereby amended, by striking out the whole of said sec-
3 tion, and inserting in place thereof the following :

‘Section 8. The board shall equalize the valuation of the
5 land in each town, exclusive of buildings, in order to fix the
6 valuation upon which state taxes shall be levied, by adding
7 to or deducting from the valuation of the land exclusive of
8 buildings, as returned by the local assessors such amount as
9 will make it equal to the full market value of such land. The
10 board shall equalize the total value of all the property, both
11 real and personal, in each town, in order to fix the valuation
12 upon which county taxes shall be levied, by adding to or de-
13 ducting from the valuation of the property, real and personal,
14 as returned by the local assessors, such amount as will make
15 it equal to the full market value of all the property, both real
16 and personal, in each town. The board shall keep a careful
17 record of their additions or deductions and their reasons
18 therefor, and shall tabulate the same in detail in their annual
19 report.’

Sect. 9. Section ten of chapter eight of the revised stat-
2 utes is hereby amended, by striking out the whole of said sec-
3 tion, and inserting in place thereof the following :

‘Section 10. The said board shall, at its own instance or
5 on complaint made to it, diligently investigate all cases of con-

6 cealment of property from taxation, of undervaluation, and of
7 failure to assess property liable to taxation. The board shall
8 bring to the attention of town assessors all such cases in their
9 respective towns. They shall direct proceedings, actions and
10 prosecutions to be instituted to enforce all laws relative to
11 the assessment and taxation of property and to the liability
12 of individuals, public officers, and officers and agents of cor-
13 porations for failure or negligence to comply with the pro-
14 visions of the laws governing assessment or taxation of prop-
15 erty, and it shall be the duty of the attorney-general and
16 county attorneys upon the written request of the board to
17 institute such legal proceedings as may be necessary to carry
18 out the provisions of this chapter. The board shall have
19 power to order the reassessment of any or all real and per-
20 sonal property, or either, in any town where in the judgment
21 of said board such reassessment is advisable or necessary to
22 the end that all classes of property in such town shall be
23 assessed in compliance with the law. Neglect or failure to
24 comply with such orders on the part of any assessor or other
25 official shall be deemed wilful neglect of duty and he shall be
26 subject to the penalties provided by law in such cases. Any
27 person aggrieved because of such reassessment shall have the
28 same right of petition and appeal as from the original assess-
29 ment.'

Sect. 10. Section eleven of chapter eight of the revised stat-
2 utes is hereby amended by inserting after the word "valua-
3 tion" in the first line of said section the words 'of all the

4 property, real and personal, and separately, of the land not
5 including the buildings' and by striking out the words "thus
6 determined shall be the basis for the computation and appor-
7 tionment of the state and county taxes" in the seventh,
8 eighth, and ninth lines thereof, and inserting instead thereof
9 the words 'of all the property, both real and personal, as thus
10 determined shall be the basis for the computation and appor-
11 tionment of the county taxes and the valuation of the land
12 not including the buildings shall be the basis for the compu-
13 tation and apportionment of the state taxes,' so that said sec-
14 tion, as amended, shall read as follows :

'Section 11. A statement of the amount of the assessed val-
16 uation of all the property, real and personal, and separately,
17 of the land not including the buildings, for each town, town-
18 ship, and lot or parcel of land not included in any township,
19 after adjustment as provided by section eight, the aggregate
20 amount for each county and for the entire State as fixed by
21 the board of equalization, shall be certified by said board and
22 deposited in the office of the secretary of state as soon as com-
23 pleted, and before the first day of December preceding the
24 regular sessions of the legislature. The valuation of all the
25 property, both real and personal, as thus determined shall be
26 the basis for the computation and apportionment of the
27 county taxes, and the valuation of the land not including the
28 buildings shall be the basis for the computation and appor-
29 tionment of the State taxes, until the next biennial assessment
30 and equalization.'

Sect. 11. Section seventeen of chapter eight of the revised
2 statutes is hereby amended, by adding after the word "year"
3 in the fifth line thereof the words 'and such other statistics
4 and information concerning revenue and taxation as may be
5 deemed of public interest' so that said section, as amended,
6 shall read as follows:

'Section 17. The board of state assessors shall annually,
8 before the first day of December, make a report to the gov-
9 ernor and council of their proceedings and shall include
10 therein a tabular statement of all statistics derived from
11 returns from local assessors, with schedules of all corpora-
12 tions on which State taxes were assessed during the year, and
13 such other statistics and information concerning revenue and
14 taxation as may be deemed of public interest, and for the
15 years in which they shall equalize the valuation of the State,
16 their report shall include tabular statements of the State
17 valuation by towns.'

Sect. 12. All appeals to the supreme judicial court under
2 the provisions of section seventy-nine of chapter nine of the
3 revised statutes, may be referred by the court to the board of
4 state assessors, who shall hear the parties and report their
5 finding to the court together with a transcript of the evidence.
6 Such report shall be prima facie evidence of the facts thereby
7 found.

Sect. 13. All acts and parts of acts inconsistent herewith
2 are hereby repealed.

Sect. 14. This act shall take effect when approved.