

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 17

STATE OF MAINE.

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

AN ACT for the Assessment and Taxation of Light, Heat, Power and Water Companies Located in more than one town.

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

Section 1. The board of railroad commissioners, created
2 under the laws of this state, shall constitute a state board for
3 the assessment of the property of every corporation, person
4 or association operating in more than one town a gas or elec-
5 tric light, heat, or power plant or water supply system, and
6 not exempt from taxation by the laws of this state.

Sect. 2. Said board shall have the right to inspect and ex-
2 amine the books, papers, or accounts of any such corporation,
3 person or association, and to require such returns as may be

4 necessary to enable it to carry out the provisions of this act.
5 If such corporation, person or association refuses to permit
6 such inspection or examination, or refuses or neglects to
7 make returns, or refuses or neglects to appear before said
8 board in response to its subpoena, or makes returns which the
9 person certifying to such returns knows to be false, such cor-
10 poration, person, or association forfeits not less than one hun-
11 dred nor more than one thousand dollars, to be recovered by
12 indictment, or by an action of debt in any county in which the
13 said corporation, person or association operates.

Sect. 3. Prior to the first day of May in each year the said
2 board shall according to their best knowledge and judgment
3 ascertain and determine the true cash value of the portion of
4 the property of each such corporation, person or association
5 located in any town in the state, and shall certify such value
6 to the assessors of such town. The amount thus certified to
7 any such town shall thereupon be entered upon the assess-
8 ment list of such town opposite the name of such corporation,
9 person or association, and taxes shall be assessed and collect-
10 ed thereon as upon other property located therein.

Sect. 4. Any corporation, person or association assessed
2 under this act may within two years from the assessment
3 apply for an abatement to the supreme judicial court for the
4 county in which the property on account of which such appli-
5 cation is made is located. Such application shall be tried,
6 heard and determined by the court without a jury in the man-
7 ner and with the rights provided by law in other civil cases

8 so heard. Said court may make such orders and decrees as
9 are now authorized by law in cases of appeal from the decis-
10 ion of local assessors.

Sect. 5. The shares and bonds of any corporation or asso-
2 ciation assessed under this act shall be exempt from taxation
3 to the individual owners thereof.

Sect. 6. All acts and parts of acts inconsistent herewith are
2 hereby repealed. Provided, however, that nothing in this
3 act shall be construed as to alter or affect sections fifty-four
4 and sixty-five of chapter eight of the revised statutes.

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