

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# SEVENTY-FOURTH LEGISLATURE

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SENATE.

No. 261

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## STATE OF MAINE.

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

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AN ACT to amend chapter eight of the Revised Statutes  
relating to the Board of State Assessors.

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*Be it enacted by the People of the State of Maine, 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. Each of the members of said board  
26 shall receive an annual salary of two thousand dollars in  
27 equal monthly installments.' So that said section, as amend-  
28 ed, shall read as follows:

'Section 1. A board of State assessors, consisting of three  
30 members, not more than two of whom shall be taken from  
31 the same political party, shall be appointed by the governor  
32 with the advice and consent of the council, for the term of  
33 six years, excepting in case of appointments made to fill  
34 vacancies, and the terms of office of said members shall  
35 be so arranged that an appointment of one member shall  
36 take place biennially. The governor shall designate the

37 member who is to serve as chairman of the board, and he  
38 shall serve in such capacity until the expiration of his term  
39 of office or until a vacancy occurs. Provided, however, that  
40 the persons who now constitute the board of State assessors  
41 under elections heretofore made shall continue to hold their  
42 office until the expiration of the terms for which they were  
43 elected unless a vacancy occurs prior to that time. In case  
44 of the death, resignation, refusal, or inability to serve of  
45 any one or more of said board, the governor, with the advice  
46 and consent of the council, shall, as soon as may be, fill  
47 such vacancy by appointment, and the assessor so appointed  
48 shall hold said office until the expiration of the term in  
49 which such vacancy occurs. Each of the members of said  
50 board shall receive an annual salary of two thousand dol-  
51 lars 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:

'Sect. 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. Said board shall be in continuous ses-  
9 sion and open for the transaction of business every secular  
10 day. The board may hold sessions at any other place than  
11 the capitol when deemed necessary in the performance of  
12 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:

'Sect. 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 poenas, 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  
2 by striking out the whole of said section and inserting in  
3 place thereof the following:

‘Sect. 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  
7 unorganized townships in the manner hereinafter provided,  
8 and to apportion the State taxes among the several towns of  
9 the State. They shall exercise and perform such other  
11 powers and duties as may be required or imposed upon  
12 them by law.’

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

‘Sect. 5. The board shall have and exercise general super-  
5 vision over the administration of the assessment and tax-  
6 ation 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 the just value  
9 thereof 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  
13 there hold sessions at such times and places as they may  
14 deem necessary to inquire into the methods of assessment  
15 and taxation and to confer with and give necessary advice  
16 and instruction to local assessors as to their duties under the

17 laws of the State, and to secure information to enable them  
18 to perform their duties as herein provided. They shall re-  
19 ceive for such official visits, in addition to their salaries, the  
20 amount actually paid by them for traveling expenses, said  
21 expenses to be allowed by the governor and council on  
22 properly itemized accounts. They shall give such public  
23 notice of said meetings as they deem proper and shall give  
24 to each board of town assessors in the county in which meet-  
25 ings are to be held a notice by mail of the time and place of  
26 such meetings. Each board of town assessors or some  
27 member or members of each of them, shall attend said meet-  
28 ing, having with them the then last list or books giving the  
29 valuation of all taxable property in their respective towns.  
30 They shall answer, under oath if required, such questions  
31 pertaining to the valuation of the property in their towns as  
32 the board of State assessors may put to them. Said meet-  
33 ing shall be under the general direction of the board of  
34 State assessors and governed by such rules of order as said  
35 board shall make and announce. Any town whose assessors  
36 shall fail to attend said meetings, without excuse satisfactory  
37 to the board of State assessors, shall be liable to pay reason-  
38 able expenses of the board or of any person appointed by it,  
39 incurred in making examination of the lists or books of said  
40 town or in getting other evidence pertaining to the valuation  
41 of the property in such town. Such expenses shall be re-  
42 ported to the legislature by the board of State assessors and  
43 shall be added to the amount of the next State tax levied

44 against such town, or may be recovered in an action of debt  
45 against such town in the name of the treasurer of State.  
46 Towns shall pay to said town assessors a reasonable com-  
47 pensation and actual expenses incurred in complying with  
48 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:

'Sect. 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-  
5 pose" in the third line the words 'all such information as to  
6 the assessment of property and collection of taxes as may be  
7 needed in the work of the board including annually' and by  
8 inserting after the word "taxation" in the fifth line of said  
9 section the words 'and itemized lists of property upon which  
10 the town has voted to affix a value for taxation purposes' and  
11 by inserting after the word "which" in the seventh line of



12 said section the words 'for annual returns' so that said sec-  
 13 tion, as amended, shall read as follows:

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

"We, the assessors of the                    of                    , do swear,  
 29 (affirm) that the foregoing statement contains true aggre-  
 30 gates of the valuation of each class of property assessed in  
 31 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  
 3 section, and inserting in place thereof the following:

'Sect. 8. The board of State assessors shall equalize and

5 adjust the assessment list of each town, by adding to or  
6 deducting from it such amount as will make it equal to its  
7 just value.'

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

'Sect. 10. The said board shall, at its own instance or on  
5 complaint made to it, diligently investigate all cases of con-  
6 cealment of property from taxation, of undervaluation, and  
7 of failure to assess property liable to taxation. The board  
8 shall bring to the attention of town assessors all such cases  
9 in their respective towns. They shall direct proceedings,  
10 actions and prosecutions to be instituted to enforce all laws  
11 relative to the assessment and taxation of property and to  
12 the liability of individuals, public officers, and officers and  
13 agents of corporations for failure or negligence to comply  
14 with the provisions of the laws governing assessment or  
15 taxation of property, and it shall be the duty of the attor-  
16 ney-general and county attorneys upon the written request  
17 of the board to institute such legal proceedings as may be  
18 necessary to carry out the provisions of this chapter. The  
19 board shall have power to order the reassessment of any or  
20 all real and personal property, or either, in any town where  
21 in the judgment of said board such reassessment is advis-  
22 able or necessary to the end that all classes of property in  
23 such town shall be assessed in compliance with the law.  
24 Neglect or failure to comply with such orders on the part

25 of any assessor or other official shall be deemed wilful neg-  
26 lect of duty and he shall be subject to the penalties pro-  
27 vided by law in such cases. Any person aggrieved because  
28 of such reassessment shall have the same right of petition  
29 and appeal as from the original assessment.'

Sect. 10. 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:

'Sect. 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. 11. 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  
4 of State assessors, who shall hear the parties and report their

5 finding to the court together with a transcript of the evi-  
6 dence. Such report shall be prima facie evidence of the  
7 facts thereby found.

STATE OF MAINE.

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IN SENATE.

February 24, 1909.

Reported by Mr. WHEELER from Committee on Taxation  
and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary*.