

MAINE STATE LEGISLATURE

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SEVENTY-FIFTH LEGISLATURE

HOUSE

NO. 33

House of Representatives, Jan. 26, 1911.

Tabled pending reference to committee by Mr. Farnham and ordered printed.

C. C. HARVEY, Clerk.

STATE OF MAINE

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

AN ACT to amend chapters eight and nine of the Revised
Statutes relating to the duties of the State and local Assessors.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section seven of chapter eight of the Revised
2 Statutes as amended by section seven, chapter two hundred
3 and twenty of the Public Laws of nineteen hundred and nine,
4 is hereby further amended by inserting after the word "polls"
5 the following words: 'the unimproved value of the land;'
6 so that said section as amended shall read as follows:

'Section 7. The assessors of each town, shall, on or before
8 the first day of August, annually, and at such other times as
9 the board may require, make and return on blank lists which
10 shall be seasonably furnished by the board of state assessors

11 for that purpose, all such information as to the assessment
12 of property and collection of taxes as may be needed in the
13 work of the board including annually aggregates of polls,
14 the unimproved value of the land, and the valuation of each
15 and every class of property assessed in their respective
16 towns, with the total valuation and percentage of taxation,
17 and itemized lists of property upon which the town has voted
18 to affix a value for taxation purposes, and before transmit-
19 ting the same to the board of state assessors shall make and
20 subscribe an oath or affirmation, which for annual returns
21 shall be printed on said lists as follows: "We, the assessors
22 of the of , do swear (affirm,) that the
23 foregoing statement contains true aggregates of the valua-
24 tion of each class of property assessed in said town of ,
25 for the year , and that we have followed all the re-
26 quirements of law in valuing, listing, and returning the same.
27 So help me God, (this we do under the pains and penalty
28 of perjury.)"

Sect. 2. Section three of chapter nine is hereby amended
2 by inserting, after the word "state," in the second line, the
3 following words: 'together with the water power, shore priv-
4 ileges and rights, and mineral deposits appertaining thereto,'
5 so that said section as amended shall read as follows:

'Sect. 3. Real estate, for the purposes of taxation, ex-
7 cept as provided in section six, includes all lands in the state,
8 together with the water power, shore privileges and rights,
9 forests, and mineral deposits appertaining thereto, and all

10 buildings erected on or affixed to the same, and all townships
11 and tracts of land, the fee of which has passed from the state
12 since the year eighteen hundred and fifty, and all interest in
13 timber upon public lands derived by permits granted by the
14 commonwealth of Massachusetts; interest and improvements
15 in land, the fee of which is in the state; and interest by con-
16 tract or otherwise in land exempt from taxation. There
17 shall be a lien to secure the payment of all taxes legally as-
18 sessed on real estate as defined in this section, which shall
19 take precedence of all other claims on said real estate and
20 interests, and shall continue in force until said taxes are paid.'

Sect. 3. Section seventy-three of chapter nine is hereby
2 amended by adding the following words: 'If any resident
3 owner after such notice does not bring in such list he is
4 thereby barred of his right to make application to the as-
5 sessors or the County Commissioners for any abatement of
6 his taxes, unless he offers such list with his application and
7 satisfies them that he was unable to offer it at the time ap-
8 pointed,' so that said section as amended shall read as fol-
9 lows:

'Sect. 73. Before making an assessment, the assessors
11 shall give seasonable notice in writing to the inhabitants,
12 by posting notifications in some public place in the town, or
13 shall notify them, in such other way as the town at its annual
14 meeting directs, to make and bring in to them true and per-
15 fect lists of their polls and all their estates real and personal,
16 not by law exempt from taxation, of which they were pos-

17 sessed on the first day of April of the same year. If any
18 resident owner after such notice does not bring in such list
19 he is thereby barred of his right to make application to the
20 assessors or the County Commissioners for any abatement
21 of his taxes, unless he offers such list with his application
22 and satisfies them that he was unable to offer it at the time
23 appointed.'

Sect. 4. Section seventy-four of chapter nine is hereby
2 amended by striking out the whole of said section and insert-
3 ing in place thereof the following :

'Section 74. The assessors shall ascertain as nearly as may
5 be the nature, amount and value of the estate real and per-
6 sonal for which in their judgment the owner is liable to be
7 taxed, and shall estimate and record separately the unin-
8 proved value of the land in each parcel of real estate.'