

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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SEVENTY-FIFTH LEGISLATURE

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HOUSE

NO. 306

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*House of Representatives, Feb. 27, 1911.*

*Reported by Mr. Plummer from Committee on Taxation and  
ordered printed under joint rules.*

*C. C. HARVEY, Clerk.*

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STATE OF MAINE

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

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AN ACT to amend Chapters eight and nine of the Revised  
Statutes relating to the duties of the State and local As-  
sessors.

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*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  
5 "polls" the following words: 'the land value, exclusive of  
6 buildings and all other improvements,' so that said section  
7 as amended shall read as follows:

'Sect. 7. The assessors of each town shall, on or before

9 the first day of August, annually, and at such other times  
10 as the board may require, make and return on blank lists  
11 which shall be seasonably furnished by the board of state  
12 assessors for that purpose, all such information as to the  
13 assessment of property and collection of taxes as may be  
14 needed in the work of the board, including annually aggre-  
15 gates of polls, the land value, exclusive of buildings and all  
16 other improvements, and the valuation of each and every  
17 class of property assessed in their respective towns, with the  
18 total valuation and percentage of taxation, and itemized lists  
19 of property upon which the town has voted to affix a value  
20 for taxation purposes, and before transmitting the same to  
21 the board of state assessors, shall make and subscribe an  
22 oath or affirmation, which for annual returns shall be printed  
23 on said lists as follows: "We, the assessors of the            of  
24            do swear (affirm) that the foregoing statement  
25 contains true aggregates of the valuation of each class of  
26 property assessed in said town of            , for the year  
27            , and that we have followed all the requirements of  
28 law in valuing, listing, and returning the same. So help  
29 me God, (this we do under the pains and penalty of per-  
30 jury)."

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  
4 privileges and rights, forests and mineral deposits apper-

5 taining thereto.' so that said section as amended shall read as  
6 follows:

'Sect. 3. Real estate, for the purposes of taxation, except  
8 as provided in section six, includes all lanūs in the state,  
9 together with the water power, shore privileges and rights,  
10 forest and mineral deposits appertaining thereto, and all  
11 buildings erected on or affixed to the same, and all town-  
12 ships and tracts of land, the fee of which has passed from  
13 the state since the year eighteen hundred and fifty, and all  
14 interests in timber upon public lands derived by permits  
15 granted by the commonwealth of Massachusetts; interest and  
16 improvements in land, the fee of which is in the state; and  
17 interest by contract or otherwise in land exempt from taxa-  
18 tion. There shall be a lien to secure the payment of all taxes  
19 legally assessed on real estate as defined in this section,  
20 which shall take precedence of all other claims on said real  
21 estate and interests, and shall continue in force until said  
22 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 lists 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 lists 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 shall  
11 give seasonable notice in writing to the inhabitants, by post-  
12 ing notifications in some public place in the town or shall  
13 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 of  
21 his taxes, unless he offers such list with his application and  
22 satisfies them that he was unable to offer it at the time ap-  
23 pointed.’

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:

‘Sect. 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 land  
8 value, exclusive of buildings and all other improvements, of  
9 each parcel of real estate.’