

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

SENATE

NO. 195

In Senate, Feb. 5, 1913.

Came from the House referred to the Committee on Legal Affairs, and on motion by Senator Murphy of Cumberland laid on the table for printing pending reference in concurrence.

W. E. LAWRY, Secretary.

STATE OF MAINE

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

AN ACT to amend Section seventy-three of Chapter nine of the Revised Statutes, as amended by Section three of Chapter one hundred seventy-four of the Public Laws of one thousand nine hundred and eleven, also to amend Section seventy-five of Chapter nine of the Revised Statutes for the purpose of compelling a complete assessment of all taxable property.

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

Section 1. Section 73 of chapter 9 of the Revised Statutes as amended by section 3 of chapter 174 of the Public

3 Laws of 1911 is hereby further amended by inserting after
4 the word "lists" in the fifth line thereof the words, 'Signed
5 and attested under oath' and by adding to said section the
6 words 'Said list to contain a statement of the value of each
7 item of property contained therein and to remain on file in
8 the office of the assessors as a permanent record,' so that
9 said section as amended shall read as follows:

'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 an-
14 nual meeting directs, to make and bring in to them true and
15 perfect lists signed and attested under oath, of their polls
16 and all their estates, real and personal, not by law exempt
17 from taxation, of which they were possessed on the first
18 day of April of the same year. If any resident owner after
19 such notice does not bring in such list he is thereby barred
20 of his right to make application to the assessors or county
21 commissioners for any abatement of his taxes, unless he
22 offers such list with his application and satisfies them that
23 he was unable to offer it at the time appointed. Said list
24 to contain a statement of the value of each item of property
25 contained therein and to remain on file in the office of the
26 assessors as a permanent record.'

Section 75 of chapter 9 of the Revised Statutes is hereby
28 amended by striking out the word "may" from the first line
29 of said section and inserting in the place thereof the word

30 'shall,' so that said section as amended shall read as follows:

32 'Sect. 75. The assessors or either of them shall require
32 the person presenting such list to make oath to its truth,
33 which oath either of them may administer, and either of
34 them may require him to answer all proper inquiries in writ-
35 ing as to the nature, situation and value of his property
36 liable to be taxed in the state, and a refusal or neglect to
37 answer such inquiries and subscribe the same, bars an appeal
38 to the county commissioners, but such list and answers shall
39 not be conclusive upon the assessors.'