

MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

HOUSE

NO. 93

House of Representatives, Feb. 2, 1917.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent up for concurrence.

W. R. ROIX, Clerk.

Presented by Mr. Cole of Étna.

STATE OF MAINE

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

AN ACT to amend Section 10 of Chapter 9 of the Revised Statutes of 1916, Relating to the Reassessment of Real and Personal Property.

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

Section ten of chapter nine of the Revised Statutes is here-
2 by amended by inserting after the word "cases" in the nine-
3 tenth line of said section the following: 'Provided a satis-
4 factory reassessment is not made by the local assessors, then
5 the board of state assessors may employ assistance, from
6 within or without the town where the reassessment is to be

7 made, and said town shall bear all necessary expense in-
8 curred,' so that said section as amended shall read as fol-
9 lows:

'Sect. 10. The board shall, at its own instance or on com-
2 plaint made to it, diligently investigate all cases of conceal-
3 ment of property from taxation, of under-valuation, and of
4 failure to assess property liable to taxation. They shall
5 bring to the attention of town assessors all such cases in
6 their respective towns. They shall direct proceedings, ac-
7 tions and prosecutions to be instituted to enforce all laws
8 relating to the assessment and taxation of property and to
9 the liability of individuals, public officers, and officers, and
10 agents of corporations for failure or negligence to comply
11 with the provisions of the laws governing the assessment
12 or taxation of property, and the attorney-general and county
13 attorneys, upon the written request of the board, shall insti-
14 tute such legal proceedings as may be necessary to carry
15 out the provisions of this chapter. The board shall have
16 power to order the reassessment of any or all real and per-
17 sonal property, or either, in any town where in the judg-
18 ment of said board such reassessment is advisable or neces-
19 sary to the end that all classes of property in such town
20 shall be assessed in compliance with the law. Neglect or
21 failure to comply with such orders on the part of any as-
22 sessor or other official shall be deemed wilful neglect of duty
23 and he shall be subject to the penalties provided by law in
24 such cases. Provided a satisfactory reassessment is not

25 made by the local assessors, then the board of state assessors
26 may employ assistance, from within or without the town
27 where such reassessment is to be made, and said town shall
28 bear all necessary expense incurred. Any person aggrieved
29 because of such reassessment shall have the same right of
30 petition and appeal as from the original assessment.'