

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 412

House of Representatives, March 26, 1921.

Referred to Committee on Judiciary in concurrence and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Senator Adams of Kennebec.

STATE OF MAINE

**IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE**

AN ACT to Amend Sections Seven, Eight, Nine, Thirteen, Fourteen and Twenty-eight of Chapter Ten of the Revised Statutes, Relating to Time of Making Assessments of Taxes.

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

Section 1. Section seven of chapter ten of the revised
2 statutes is hereby amended by striking out the word "April"
3 in the next to the last line and inserting the word 'January'
4 in lieu thereof, so that said section as amended shall read
5 as follows:

'Sect. 7. The poll tax shall be assessed on each taxable
2 person in the place where he is an inhabitant on the first
3 day of each January. No person shall be considered an

4 inhabitant of a place on account of residing there as a stu-
5 dent in a literary seminary.'

Sect. 2. Section eight of said chapter is hereby amended
2 by striking out the word "April" in the fifth line from the
3 bottom and inserting the word 'January' in lieu thereof, so
4 that said section as amended shall read as follows:

'Sect. 8. Every person, association or corporation em-
2 ploying more than twenty-five men in any city or town in
3 the state shall, within ten days after receiving a written
4 request therefor from the assessors of taxes of the city or
5 town where said men are so employed, furnish to said as-
6 sessors a complete list of all men so employed by said per-
7 son, association or corporation in said city or town on the
8 first day of the preceding January. Upon neglect or refusal
9 so to do, said person, association or corporation shall be
10 liable to a penalty of fifty dollars to be recovered in action
11 of debt; and the treasurer of said city or town shall upon
12 the request of the assessors of taxes bring such action in
13 his name for the benefit of said city or town.'

Sect. 3. Section nine of said chapter shall be amended
2 by striking out the word "April" in the third line and in-
3 serting the word 'January' in lieu thereof, so that said sec-
4 tion as amended shall read as follows:

'Sect. 9. Taxes on real estate shall be assessed in the
2 town where the estate lies, to the owner or person in pos-
3 session thereof on the first day of each January. In cases
4 of mortgaged real estate, the mortgagor, for taxation shall
5 be deemed the owner, until the mortgagee takes possession,

6 after which the mortgagee shall be deemed the owner.'

Sect. 4. Section thirteen of said chapter shall be amended
2 by striking out the word "April" in said section and insert-
3 ing the word 'January' in lieu thereof, so that said section
4 as amended shall read as follows:

'Sect. 13. All personal property within or without the
2 state, except in cases enumerated in the following section,
3 shall be assessed to the owner in the town where he is an
4 inhabitant on the first day of each January.'

Sect. 5. Section fourteen of said chapter shall be amended
2 by striking out the word "April" in paragraphs I, II, IV,
3 VIII, X and inserting the word 'January' in lieu thereof,
4 so that said paragraphs as amended shall read as follows:

'Sect. 14. I. All personal property employed in trade,
2 in the erection of buildings or vessels, or in the mechanic
3 arts, shall be taxed in the town where so employed on the
4 first day of each January; provided, that the owner, his
5 servant, sub-contractor or agent, so employing it, occupies
6 any store, storehouse, shop, mill, wharf, landing place or
7 shipyard therein for the purpose of such employment. Port-
8 able mills, logs in any town to be manufactured therein,
9 and all manufactured lumber excepting lumber in the pos-
10 sition of a transportation company and in transit, shall
11 be taxed in the town where situated on the first day of Jan-
12 uary each year.

II. Personal property, including yachts and pleasure ves-
2 sels whether propelled by sail, steam, gasoline or otherwise,
3 which on the first day of each January is within the state

4 and owned by persons residing out of the state or by per-
5 sons unknown; except vessels built, in process of construc-
6 tion, or undergoing repairs, and hides and the leather, the
7 product thereof, when it appears that the hides were sent
8 into the state to be tanned, and to be carried out of the
9 state, when tanned; shall be taxed either to the owner, if
10 known, or to the person having the same in possession, or
11 to the person owning or occupying any store, storehouse,
12 shop, mill, wharf, landing, shipyard or other place therein
13 where said property is on said day, and a lien is created on
14 said property in behalf of such person, which he may en-
15 force for the repayment of all sums by him lawfully paid
16 in discharge of the tax. A lien is also created upon the
17 property for the payment of the tax, which may be en-
18 forced, by the constable or collector to whom the tax is
19 committed, by a sale of the property, as provided in sec-
20 tions eighteen, nineteen and twenty of chapter eleven. If
21 any person pays more than his proportionate part of such
22 tax, or if his own goods or property are applied to the pay-
23 ment and discharge of the whole tax, he may recover of
24 the owner such owner's proper share thereof. Persons en-
25 gaged in tanning leather in the state, shall on or before the
26 first day of each January, furnish to the assessors of the
27 town where they are carrying on said business a full ac-
28 count, on oath, of all hides and leather on hand received
29 by them from without the state, and all hides and leather
30 on hand from beasts slaughtered in the state, which last
31 named hides and leather shall be taxed in the town where

32 they were tanned. The words "vessels built" in the fourth
33 line of this paragraph shall not be construed to include pleas-
34 ure vessels or boats. Provided, however, that pleasure ves-
35 sels or boats in the state on the first day of each January
36 whose owners reside without the state, and which are left
37 in this state temporarily by the owners for the purposes of
38 repairs, shall not be taxable under the provisions of this
39 section.

IV. All mules, horses and neat cattle shall be taxed in
2 the town where they are kept on the first day of each Jan-
3 uary, to the owner, or person who has them in possession
4 at that time. All such animals, which are in any other
5 town, than that in which the owner or possessor resides,
6 for pasturing or any other temporary purpose on said first
7 day of January, shall be taxed to such owner or possessor
8 in the town where he resides; and all such animals, which
9 are out of the state, or in any unincorporated place in the
10 state on said first day of January, but owned by, or in
11 charge and possession of any person residing in any town,
12 shall be taxed to such owner or possessor in the town where
13 he resides. If a town line so divides a farm that the dwell-
14 ing-house is in one town, and the barn or outbuildings or
15 any part of them is in another, such animals kept for the
16 use of said farm shall be taxed in the town where the house
17 is.

VIII. The personal property of deceased persons in the
2 hands of their executors or administrators not distributed,
3 shall be assessed to the executors or administrators in the

4 town where the deceased last dwelt, until they give notice
5 to the assessors, that said property has been distributed and
6 paid to the persons entitled to receive it. If the deceased
7 at the time of his death did not reside in the state, such
8 property shall be assessed in the town in which such execu-
9 tors or administrators live. Before the appointment of ex-
10 cutors or administrators the property of deceased persons
11 shall be assessed to the estate of the deceased in the town
12 where he last dwelt, if in the state, otherwise in the town
13 where the property is on the first day of January, and the
14 executors or administrators subsequently appointed shall be
15 liable for the tax so assessed.

X. Personal property in another state or country on the
2 first day of each January, and legally taxed there.'