

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

S. P. No. 390

S. D. No. 138

In Senate, March 3, 1925.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Holley of Somerset.

STATE OF MAINE

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

AN ACT Amending the Powers of the Board of State Assessors in Relation to the Equalization and Adjustment of Assessment of the Several Municipalities.

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

Section eight of chapter nine of the revised statutes is
2 hereby amended by adding thereto the following: 'and in
3 connection therewith may add to or deduct from the amount
4 assessed against each of the several classes of property pro-
5 vided for in section seven of chapter nine of the revised
6 statutes which shall consist at least of the following; viz.,
7 land exclusive of improvements, improvements on real es-
8 tate, tangible personalty, intangible personal property, and

9 it shall be the duty of local assessors to conform to such
10 alterations in the several classifications in the apportion-
11 ment of the assessments in the several municipalities'; so
12 that said section as amended shall read as follows:

'Sect. 8. *Equalize assessment list of each town.* The
2 board of state assessors shall equalize and adjust the assess-
3 ment list of each town, by adding to or deducting from it
4 such amount as will make it equal to its just value, and
5 in connection therewith may add to or deduct from the
6 amount assessed against each of the several classes of prop-
7 erty provided for in section seven of chapter nine of the
8 revised statutes which shall consist at least of the follow-
9 ing; viz., land exclusive of improvements, improvements on
10 real estate, tangible personalty, intangible personal prop-
11 erty, and it shall be the duty of local assessors to conform
12 to such alterations in the several classifications in the ap-
13 portionment of the assessments in the several municipali-
14 ties.'