

# MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

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Legislative Document

No. 274

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In Senate, Jan. 29, 1931.

Read and adopted and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

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STATE OF MAINE

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

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SENATE AMENDMENT A TO SENATE LEGISLATIVE  
DOCUMENT 107

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And they shall have the power and right to hold hearings, summon and swear witnesses and report their findings and recommendations to this legislature.

And the following accompanying statement of facts and reasons, to support the order and amendment, which are as follows:

FACTS AND REASONS FOR THIS ORDER

The State Board of Assessors was constituted by law to act as an Equalization Board.

Believing that the local valuation in many cities and towns, as determined by the State Assessors for the purpose of assessing the State tax, was too high compared with the valuation in other cities and towns, I held several conferences with the local assessors and others interested in the welfare of numerous municipalities, and finally held a conference with the Chairman of the State Board of Assessors at the State House on Monday, January 19th last.

My sole purpose in doing this was to ascertain how the valuations were determined by the State Assessors and see if the taxes were equitably assessed.

The Chairman of the Board informed me that the valuations placed by the State Board were smaller in two counties than the valuations placed by the local assessors. In fourteen others the valuations were larger. I asked the Chairman the reason why this was so, and the only answer I obtained was "Because we think it is best." He informed me further that the county valuations were made up for the purpose of determining the State valuation last November, that the valuation as assessed by the Board could not be changed, giving as the reason that it never had been. I asked him further if the Legislature could not change this valuation and he said he didn't think so; but wasn't sure but that something could be done.

The next day, Tuesday, January 20th, at about two o'clock in the afternoon the Portland City Manager, Mr. Barlow, Councilman for the City of Portland, Mr. Brooks, and two Assessors of the City of Portland, Mr. Hinds and Mr. Jordan, and Representatives Rounds, Plummer, Carleton and myself, conferred with the Chairman of the State Board, and upon looking over the commitment for the next biennium, we found that the valuation in two counties, viz., Franklin and Piscataquis, had been assessed at a valuation for State purposes less than that assessed by the local authorities, and that fourteen counties had been assessed more. The Chairman gave as the reason for assessing these two counties at a valuation lower than that placed by the local authorities "Because there are no cities in these two counties." I then inquired of him if he thought the figures were fair, and he said he didn't know. Mr. Carleton then asked him if the figures would not be changed and the Chairman informed him that they would not. He did, however, agree that we all should have the opportunity of meeting with the full Board of State Assessors on the next day. On the day following Mr. Hinds, Mr. Carleton and I conferred with the full Board with Representative Boody of Windham being present, and the outcome of the meeting was that the remaining members of the Board stood squarely behind the position taken by its Chairman.

He mentioned taking some legislative action regarding the matter and one of the State Assessors said in substance that he would welcome any action which might be taken.

The total State valuation is \$757,289,579.00. There is no

question in my mind that the total valuation of the State is proper for the purpose of raising the required amount of money necessary to carry on State activities. I do not criticise this figure either as a legislator or as a citizen, but I do criticise the unequitable distribution of the burden by counties as made up by the State Assessors, and I further criticise the improper method used, for the purpose of determining by counties the tax to be assessed. Undoubtedly the present method does not permit the commitment of taxes assessed on a fair basis throughout the State.

I am submitting the figures hereto attached, which were obtained from the Chairman of the State Board of Assessors, showing the valuation by counties as determined by the State Board for the next biennium, which I am sure will be of interest to you.

The purpose of this order is to bring about some method whereby the whole situation of tax commitment and assessment may be studied impartially and a fairer and more equitable distribution of valuation may be speedily obtained.

**LOCAL AND STATE VALUATIONS 1930 ON REAL AND PERSONAL ESTATE—WILD  
LANDS AND TIMBER AND GRASS EXCLUDED**

County	Local Valuation	State Valuation	Compar.	Remarks
Androscoggin .....	\$66,416,816	\$69,626,736	\$3,209,920	Over
Aroostook .....	41,385,785	43,727,308	2,341,523	Over
Cumberland .....	171,201,334	175,756,437	4,555,103	Over
Franklin .....	14,898,459	14,723,658	172,801	Under
Hancock .....	27,147,122	30,082,796	2,935,674	Over
Kennebec .....	50,654,203	54,379,054	3,724,851	Over
Knox .....	19,445,644	21,432,518	1,986,874	Over
Lincoln .....	11,949,031	12,589,213	640,182	Over
Oxford .....	27,186,008	28,208,873	1,022,865	Over
Penobscot .....	69,069,890	72,706,373	3,636,483	Over
Piscataquis .....	12,049,792	11,866,089	183,703	Under
Sagadahoc .....	14,484,883	15,177,409	692,526	Over
Somerset .....	26,837,982	28,675,768	1,837,786	Over
Waldo .....	12,120,008	13,248,999	1,128,991	Over
Washington .....	18,272,966	19,717,263	1,444,297	Over
York .....	62,533,615	68,372,058	5,838,443	Over
<b>Total .....</b>	<b>\$645,653,538</b>	<b>\$680,290,552</b>	<b>\$34,637,014</b>	<b>Over</b>

LOCAL AND STATE VALUATIONS—WILD LANDS AND TIMBER AND GRASS EXCLUDED

County	1928			1926			1924		
	Local Valuation	State Valuation	Compar.	Local Valuation	State Valuation	Compar.	Local Valuation	State Valuation	Compar.
And'scoggin	\$68,048,127	\$68,772,490	\$724,363	\$65,621,320	\$68,425,660	\$2,804,340	\$64,058,346	\$64,717,569	\$659,223
Aroostook	42,089,817	42,802,867	713,050	40,205,377	40,376,380	171,003	39,904,833	40,313,164	408,331
Cumb'land	172,747,556	174,479,224	1,731,668	167,113,746	168,272,297	1,158,551	159,476,111	160,566,844	1,090,733
Franklin	15,336,028	14,598,919	737,109	15,163,213	14,216,706	946,507	14,696,706	13,699,939	996,767
Hancock	27,336,552	27,971,954	635,402	25,668,474	25,839,170	170,696	24,725,507	24,746,494	20,987
Kennebec	52,646,873	54,342,855	1,695,982	51,985,446	53,419,983	1,434,537	50,706,217	51,336,105	629,888
Knox	19,730,489	20,773,117	1,042,628	19,154,833	19,376,335	221,502	18,696,443	18,979,908	283,465
Lincoln	11,766,122	11,996,635	230,513	11,299,247	11,481,065	181,818	10,820,952	10,890,488	69,536
Oxford	28,547,456	27,870,151	677,305	27,947,130	27,144,875	802,255	26,858,138	26,077,953	780,185
Penobscot	71,939,818	72,703,829	764,011	71,119,783	71,354,081	234,298	70,164,218	70,088,801	75,417
Piscataquis	12,611,814	11,865,747	746,067	12,487,319	11,690,919	796,400	12,565,319	11,645,938	919,381
Sagadahoc	14,975,682	15,152,581	176,899	14,902,971	14,648,477	254,494	14,704,452	14,742,460	38,008
Somerset	27,305,652	26,460,927	844,725	27,718,915	26,467,185	1,251,730	27,813,512	26,593,883	1,219,629
Waldo	12,874,610	13,117,378	242,768	12,573,644	12,839,738	266,094	12,329,999	12,578,155	248,156
Washington	19,478,965	19,676,792	197,827	19,756,296	19,766,063	9,767	19,549,435	19,438,496	110,949
York	66,421,570	68,066,631	1,645,061	66,635,382	67,470,417	835,035	62,986,670	63,691,884	705,214
<b>Total</b>	<b>\$663,857,131</b>	<b>\$670,652,097</b>	<b>\$6,794,966</b>	<b>\$649,353,096</b>	<b>\$652,789,351</b>	<b>\$3,436,255</b>	<b>\$630,056,858</b>	<b>\$630,108,081</b>	<b>\$51,323</b>