

# MAINE STATE LEGISLATURE

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NEW DRAFT

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EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 773**

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H. P. 1188

House of Representatives, Feb. 26, 1931.

Reported by Mr. Farris from Committee on Judiciary and laid on table to be printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

New Draft of H. P. 955, L. D. 446.

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STATE OF MAINE

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

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AN ACT Providing Appeals in Certain Tax Cases.

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

Section thirteen of chapter twelve of the revised statutes is hereby amended by adding thereto the following: 'If any owner or owners of a township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any township in either case with or without improvements, or right to cut timber and grass from reserved lands in any township shall deem himself or themselves aggrieved by the assessed valuation, certified and deposited as above provided, he or they may appeal therefrom to the superior court for the county within which said lands or interests therein are located. Such appeal shall be entered at the term first occurring not less than thirty days after such statement of assessed valuation shall have been so deposited and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation; and said appeal shall be tried, heard, and determined by the court without a jury and with the rights provided by law in other civil cases so heard. If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest therein, and the clerk of said court shall certify its final determination to the board of state assessors, and to the

treasurer of state. The valuation thus determined by the court instead of the valuation certified and deposited in accordance with the previous provisions of this section shall be the basis for the computation and apportionment of the state, county, and forestry district taxes until the next biennial assessment and equalization, and the treasurer of state shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court. In the event that prior to such final decision any owner or owners so appealing shall have paid any tax as fixed by the valuation so appealed from the governor and council shall, if said valuation is found excessive, issue their warrant to the treasurer of state for a return of so much of said tax as was based upon the excessive portion of said valuation. Such appeal shall be tried at the term at which the notice is returnable, unless delay shall be granted for good cause, and may be referred by the court in its discretion to a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence, which report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court, and the court may make such order relating to the payment of costs as justice shall require and issue execution therefor. In all such appeals, the state shall be regarded as the appellee; and all notices required by statute, rule, or order of court shall be served upon the chairman of the board of state assessors or upon the attorney general. Either party may file exceptions to the decisions or rulings of the court on matters of law arising at the trial in the same manner and with the same effect as are allowed in the superior court at a trial without jury. Any and all liens created by statute on any of said lands or interest therein shall continue until one year after final determination of the appeal.'