

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 454

H. P. 1206

House of Representatives, February 7, 1935.

Referred to Committee on Judiciary, sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Westbrook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to the Returns of Town Assessors and to the Duties of
the Board of Equalization.

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

Sec. 1. R. S., c. 12, § 7, amended. Section 7 of chapter 12 of the revised statutes is hereby amended to read as follows:

‘Sec. 7. Assessors of towns to annually under oath make return to state assessors. The assessors of each town shall, on or before the first day of August, annually, and at such other times as the board may require, make and return on blank lists which shall be seasonably furnished by the board of state assessors for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the board, including annually aggregates of polls, the land value, exclusive of buildings and all other improvements, and the valuation of each and every class of property assessed in their respective towns, with the total valuation and ~~percentage of taxation~~ **the percentage of just value assessed**, and itemized lists of property upon which the town has voted to affix a value for taxation purposes, and before transmitting the same to the board of state assessors for that purpose, all such information as to the assessment of annual returns shall be printed on said lists as follows: “We, the

assessors of the _____ of _____, do swear (affirm) that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of _____ for the year _____, and that we have followed all the requirements of law in valuing, listing, and returning the same. So help me God, (this we do under the pains and penalty of perjury).”’

Sec. 2. R. S., c. 12, § 8, amended. Section 8 of chapter 12 of the revised statutes is hereby amended to read as follows:

‘Sec. 8. To equalize assessment list of each town. ~~The board of state assessors~~ The board of equalization shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value. The board of equalization shall give notice to the assessors of each and every town affected by any decision of the board of equalization, and upon the request of the assessors of any town, shall give to them its reasons for any change in the town’s valuation.’

Sec. 3. R. S., c. 12, § 13, amended. Section 13 of chapter 12 of the revised statutes is hereby amended to read as follows:

‘Sec. 13. To file with the secretary of state biennially, a state valuation. A statement of the amount of the assessed valuation for each town, township, and lot or parcel of land, in any unorganized townships, and lot or parcel of land not included in any township, after adjustment as provided by section 8, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the 1st day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization. **Before there shall be any levy upon the real estate or personal property of the inhabitants of any city or town for failure of said city or town to pay the state tax, an information shall be filed by the commissioner of finance against such delinquent city or town in the supreme judicial court and upon notice to such city or town and hearing thereon before any justice of the supreme judicial court, the justice hearing the cause shall determine if there has been an arbitrary and unwarranted increase in the valuation of said city or town and if there has been imposed on said city or town any disproportionate share of the state tax.’**