

# MAINE STATE LEGISLATURE

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**EIGHTY - SEVENTH LEGISLATURE**

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**Legislative Document**

**No. 468**

H. P. 1293

House of Representatives, February 12, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Hill of South Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-FIVE

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**AN ACT to Provide for the Equalization of Taxes.**

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

**Assessment of state taxes, equalized.** For the purposes of assessment of all state taxes upon property situated in this state, the state tax assessor, in equalizing and adjusting the assessment list of each town as provided in section 8 of chapter 12, shall first find the true value of all taxable property within the state, which shall be deemed to be that value obtained by uniformly applying the same measure of consideration to the same elements of value, although the weight given such elements may vary according to local conditions, and shall then multiply said aggregate true value by an equalization ratio which shall be the ratio which the total assessed value of all property determined for the purposes of municipal taxation has to the true value of such property, as determined by the state tax assessor. The result so obtained shall be deemed to be the aggregate assessed value of property in the state for the purposes of state taxation, and the assessment list of each town shall be equalized and adjusted accordingly.