

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 484

S. P. 438

In Senate, Feb. 12, 1935.

Referred to Committee on Taxation and 1,000 copies ordered printed.
Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Blanchard of Franklin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Tax Administration.

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

Sec. 1. Assessment districts; supervisors; deputies. The portion of the state which is organized into cities, towns, and organized plantations shall be divided into assessment districts by the tax commissioner, but in no case shall a city, town or organized plantation be divided.

On or before the 1st day of July, 1935, there shall be selected and appointed by the tax commissioner a supervisor of property assessment for each assessment district in the state. Such supervisor shall be a citizen and an elector of this state, but need not be a resident of the district in which he is appointed to serve; provided, however, that so far as practicable, preference shall be given in making such appointments to residents of the districts.

The tax commissioner in his discretion may transfer any supervisor from one district to another.

Such supervisor of assessments shall take and file the official oath. He shall be under the direction and control of the tax commissioner, and shall make such reports to the tax commissioner, to the local governing bodies and the county commissioners, as the said tax commissioner shall direct.

The tax commissioner may authorize any supervisor of assessments to appoint such deputies and other assistants as may be required for the proper

performance of his duties. Such deputies shall qualify in like manner and possess the same powers as the supervisor, subject however to his control and direction.

Sec. 2. Salaries of supervisors, expenses and supplies. The salaries of the supervisors of assessment and their deputies and assistants shall be fixed by the tax commissioner, subject to the approval of the governor and council, but such salaries, together with the expenses of such supervisors and their deputies and assistants shall not in any year exceed in amount .05 for every \$1000 of the valuation of all property as fixed by the tax commissioner in the state assessment next preceding. The supervisor shall be furnished all necessary printing, stationery, postage and office equipment, and he and his deputies shall be entitled to receive their actual necessary expenses incurred in the performance of their duties. The salaries of the assessor and his assistants, and all such expenditure shall be audited and paid out of the state treasury as other and similar state expenses are audited and paid, except as hereinafter provided.

The county commissioner of any county, when requested to do so by the tax commissioner, shall provide a suitable room or rooms in the courthouse or other convenient building at the county seat, for the use of such assessor, together with all furniture, office equipment and office supplies necessary properly to conduct the duties of his office. Such expense shall be paid by the cities and towns in the assessment district, each city or town to pay at the ratio that the total assessed value of its property bears to the total assessed value of all the property in the district. If any city or town shall fail or refuse to pay its share, the tax commissioner may provide the necessary equipment and supplies at the expense of the cities and towns responsible therefor. Such costs, if incurred by the tax commissioner, shall be paid in the first instance out of the state treasury as other claims against the state are audited and paid and shall be apportioned by the tax commissioner, in the case of the liability of 2 or more cities or towns, in the next apportionment and certification of state taxes and charges and collected from such cities or towns as other special charges are certified and collected.

Sec. 3. Supervisors of assessment; duties. The supervisor of assessments shall have full and complete supervision and direction of the work of all city and town assessors within the assessment district and shall annually, on or before the last Tuesday of August call a meeting or meetings of all such local assessors for conference and instruction relative to their duties in the valuation and assessment of all property subject to

taxation. Each such local assessor, upon notice by mail from said supervisor of assessments, shall attend such meeting and shall receive therefor the sum of \$3, and also .06 per mile of travel from his residence to the place of meeting and return. Such compensation shall be paid out of the treasury of the city or town in which such local assessor resides upon the certificate of the supervisor of assessment showing such attendance and travel, in like manner as certificates of witnesses and jurors are paid.

The supervisors of assessment shall have access to all public records, books, papers and offices throughout his district and shall make a full and complete examination of them and investigate all other matters and subjects relative to the assessment and taxation of property in the several cities and towns contained therein; and for that purpose he shall visit each such city and town as often as may be necessary during each year.

The supervisor of assessments shall examine and test the work of assessors during the progress of their assessments and ascertain whether any of them is assessing property at other than its just value or is omitting property subject to taxation from the roll. He shall have the rights and powers of a local assessor for the examination of persons and property and for the discovery of property subject to taxation, and shall have the power personally to value and reassess any property previously assessed by the local assessor. If he shall ascertain that any property has been omitted or not assessed according to law, he shall bring the same to the notice of the local assessor of the proper district, and if such local assessor shall neglect or refuse to correct the assessment he shall report the fact in writing to the state tax commissioner.

Whenever the supervisor of assessment ascertains, or has good reason to believe, that any assessor is guilty of a violation of law, he is authorized to make complaint to the presiding judge of the superior court of the district for the removal of such assessor. The district attorney shall attend and prosecute such proceedings for removal.

The supervisor of assessments shall make a report to the state tax commissioner for each city or town in his district, showing in detail the work of local assessors in their several districts, the failure, if any, of such assessors or property owners to comply with the law, the relative assessed and true value of property in each local assessment district, and all such information and statistics as he may obtain which will be of assistance to the tax commissioner in determining the relative value of all taxable property in each city or town in the district. The tax commissioner shall cause the report of each supervisor to be published, and not less than 6 copies thereof to be sent to the governing body of each city or town in the respective districts.

The tax commissioner, on his own motion, may direct the supervisor of assessments to make a reassessment of all taxable property in any local assessment district for any year. In making such reassessment, the value of the property shall be fixed, as nearly as may be, as of the time the original assessment was made, and he shall have the powers and be governed by the rules provided by law for local assessors in the assessment of property for taxation. In case the aggregate valuation of taxable property, as determined by such reassessment, shall be 10% or more in excess of the aggregate value thereof as fixed by the original assessment, the expense of making such reassessment, not exceeding \$5 per day for each day necessarily and actually spent in making the same, shall be charged directly to such local assessment in the next apportionment thereto of state taxes.

The tax commissioner shall call a meeting of the supervisors of assessment at the capitol at a specified time in the month of August in each year, for a conference on the subjects of taxation and the administration of the laws, and for the instruction of such officers in their duties. The actual and necessary expenses of each such officer in such attendance shall be audited and paid out of the state treasury in the same manner as other expenses of said supervisors are audited and paid.

Sec. 4. Amending clause. All provisions of law contrary to the provisions of this act are hereby repealed or amended to conform with the provisions hereof.