

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 489

S. P. 439

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 Sen. Pillsbury of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Assessments and Taxes.

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

Sec. 1. Boards of review; members; organization. The selectmen and clerk of each town, the mayor, clerk and such other officer or officers, other than assessors, as the common council of each city shall by ordinance determine, shall constitute a board of review for such town or city.

Such board shall meet annually on the 1st Monday of December, at its town or city clerk's office, provided that in towns it may meet at the place where the last annual town meeting was held. A majority shall constitute a quorum.

Notice of the time and place of meeting shall be posted up by such clerk in at least 3 public places in each town or city, or ward thereof, at least 4 days prior to such meeting.

The town or city clerk on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed; provided, however, that, if an adjournment be had for more than 1 day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

The members of such board, except in cities of the 1st class, shall receive such compensation as shall be fixed by resolution of the selectmen or common council, not exceeding, however, \$3 per day.

After the assessor shall have laid before the board of review his assessment roll of real estate with the sworn statements and valuations of personal property, as provided in this act, the board of review shall remain in session 1 day from 10 A. M. until 4 P. M. for taxpayers to appear and examine such assessment roll, sworn statements and valuations, and be heard in relation thereto; and upon reasonable cause shown, shall hold at least 1 adjourned session upon a subsequent day, and said board shall be presumed to be in session each day until final adjournment is made to a particular date.

The provisions of this section shall not be so construed as to alter, repeal, amend or modify the provisions of any city charter relating to the cases herein provided for.

Sec. 2. Duties and powers of board; proceedings. The assessor shall lay before the board of review his assessment roll of the real property and all the sworn statements made by others and valuations made by them or by him of personal property. The board shall under their official oaths, carefully review and examine said roll and statements and all valuations of real and personal property, and shall correct any errors in description of property or otherwise; and for that purpose they are hereby required to hear and examine any person or persons upon oath, who shall appear before them in relation to any property omitted therein; and if it appear that any property has been valued by the assessor too high or too low, they shall lessen or increase the same to the just valuation thereof.

Any person who thinks the aggregate valuation of his real or personal property by the assessor too high, may appear and state to the board under oath the true aggregate valuation of all real or personal property upon which he is liable to taxation, and if the board shall be satisfied of the truth of such statement they shall take the valuation so fixed by him as the true aggregate valuation of his real or personal property. The board of review shall, when satisfied from the evidence taken that the assessor's valuation is too high or too low, lower or raise the same accordingly, whether the person assessed appear before them or not. The board may also pass upon the roll any property they may know to be omitted, and assess the same to the person to whom in right it should be assessed.

But they shall not raise any assessment nor assess any property not already on the roll unless the person assessed, if a resident of the town or city, or if a non-resident his agent, if there be one resident therein, or if

neither, the possessor of the property assessed, if any, shall have been duly notified of such intention in time to appear and be heard before the board in relation thereto; provided, the residence of such owner, agent or possessor be known to any member of such board.

Any person claiming any correction of the assessment may call witnesses to support the same, or to show that any property on the roll is assessed too high or too low; and the attendance of witnesses and the production of books, inventories, schedules, papers or documents may be compelled by subpoena issued by a justice of the peace or the clerk of the board.

The clerk shall keep a careful record of all changes made and valuations determined upon by the board, and shall reduce to writing and preserve the examination and statements of every person and witness taken by the board.

No person shall be allowed in any action or proceeding to question the amount or valuation of personal property assessed to him unless in person or by agent he shall have first presented his objections thereto before the board of review of the district in which such assessment was made and in good faith presented evidence to such board, in support of such objections and made full disclosure before said board, under oath, of all his personal property liable to assessment in such district and the value thereof, except when prevented from making such presentation and disclosure by omission of duty on the part of the assessor.

Sec. 3. Assessor to attend board of review. The assessor shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to said board such information as he may have touching his assessment and any other matters pertinent to the inquiry being made and shall receive the same compensation for such attendance as is allowed to the members of said board. He shall make all corrections to the assessment roll ordered by the board of review; and when any valuation of real property shall be changed he shall enter on the roll opposite the proper tract, in a separate column the valuation fixed by the board. He shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property, setting opposite such names respectively the aggregate valuation of such property, after deducting exemptions and making such corrections as the board may have ordered.

Sec. 4. Affidavit of assessor. The assessor shall annex to the assessment roll, when completed, his affidavit, to be made and certified substantially in the following form, viz:

“State of Maine
..... County ss.

I,, assessor for the of, in said county, do solemnly swear that the annexed assessment roll contains, as I verily believe, a complete and perfect entry and list of all real property liable to assessment for the present year in said, the name of each person therein owning or having in charge personal property liable to taxation; a correct description of the separate parcels of real property assessed; that I have, as far as practicable, valued each parcel of real estate from an actual view of such parcel (but in towns exceeding 108 square miles this clause shall be “that I have valued each parcel of real estate from actual view or from the best information I could practicably obtain, and all improved lands from actual view”); that I have, as far as practicable, personally viewed and inspected each article of personal property assessed by us; that the valuation of real property as set down in said roll is as determined by me or as corrected by the board of review; that the valuation of personal property in said roll is as fixed by me or as finally fixed by the board of review; that each and every valuation of the property made by me is the just and equitable value thereof, as I verily believe.

Read to the affiant and subscribed and sworn to before me this day of, 19.... ..”

No assessor shall be allowed in any court or place, by his oath or testimony, to contradict or impeach any affidavit or certificate made or signed by him as such assessor.

Sec. 5. Delivery of roll. The assessor shall, on or before the 1st day of March of each year, deliver the assessment roll so completed, and all the sworn statements and valuations of personal property to the clerk of the town or city, who shall file and preserve them in his office.

Sec. 6. Clerk to examine and correct the roll. Upon receiving such roll the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real or personal property omitted by the assessor and immediately notify him thereof; and such assessor shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions he may call to his aid, when necessary, the county surveyor, whose fees for the services rendered shall be paid by the town or city.

Sec. 7. Abstracts for tax commissioner. Upon the correction and completion of the assessment roll, as provided in the preceding section, the said clerks shall make an abstract of the same in such manner and form as the tax commissioner shall prescribe, and transmit the same to the said tax commissioner on or before the 1st day of May of each year.

Sec. 8. Tax roll. From the assessment roll when so corrected the town clerk (and the clerk of each city where a different course is not directed by its charter) shall make out in a book to be called a tax roll, a complete list of all the taxable real property therein, arranged, except as herein directed, in regular order as to lots and blocks and sections and parts of sections, by the proper corrected descriptions, and he shall enter opposite in separate columns the name of the person to whom assessed before, and the valuation thereof as shown by the assessment roll; he shall also make in said tax roll a complete alphabetical list of all persons in his town having any taxable personal property, with the aggregate valuation of such property as shown on the assessment roll set opposite in a separate column. Whenever the property situate in an incorporate village or unincorporated village, the limits of which have been designated by the town board, is embraced in a town tax roll the list of the real property, and of persons taxable for personal property shall be entered in a continuous part of the roll and the valuations be separately footed. Public lands sold and not patented and lands mortgaged to the state shall be separately entered under a proper heading.

Sec. 9. Calculation and statement of taxes. On or before the 1st day of May of each year, or upon receipt of the warrants for the levy of state and county tax, if such warrants are not received from the treasurer of state and the county commissioners, respectively, until after said date, the town clerk (and the clerk of each city where a different course is not directed by its charter) shall separately calculate and carry out opposite to each valuation in the tax roll the amount required to be raised upon such valuation for state taxes, county taxes, school district taxes, town or city taxes, and all other taxes, including taxes to pay judgments. Said several amounts shall be entered in the tax roll in separate columns showing the purpose for which each amount is to be raised in such form as shall be prescribed by the tax commissioner. Under the head "taxes unpaid for previous year" he shall enter opposite each valuation of real or personal property the year for which such tax remains unpaid. If payment of the taxes levied in said tax roll be permitted by law to be paid in installments, the clerk shall extend, in separate columns, the amount of tax to be paid in each installment.

Sec. 10. Town treasurer's bond, maximum \$500,000. The treasurer of each town or city shall execute and deliver to the tax commissioner a bond, with sureties, to be approved as to form and sufficiency by the said tax commissioner, in the sum of double the amount of state and county taxes apportioned to his town or city, but not exceeding \$500,000, conditioned for the faithful performance of the duties of his office and that he will account for and pay over according to law all state and county taxes which shall come into his hands. Provided, however, that when such bond is executed, or the condition thereof guaranteed, solely by a surety company, such bond shall be in a sum equal to the amount of such state and county taxes. The tax commissioner shall give to said town or city treasurer a receipt for said bond and file and safely keep said bond in his office.

Sec. 11. Warrant. Every such treasurer shall deliver said receipt to the clerk of his town or city on or before the 1st day of May, and thereupon, as soon as the tax roll shall be completed, the clerk shall attach to said tax roll a warrant, substantially in the following form:

"ss. A. B., treasurer of the town of, within the County of, Greeting:

In the name of the state of Maine, you are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants of the real estate described therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed; and out of the moneys so collected, you are first to pay to the treasurer of state, on or before the first of August next, or in installments as may be provided by law, the sum of, for state taxes; and also to pay to the county treasurer, on or before the first of August next, or in installments as may be provided by law, the sum of, for county taxes; and you are to retain and pay out as town treasurer, according to law, the sum of On or before the first day of March next you are to return to me this warrant with said roll annexed.

Given under my hand this day of, 19. . . .

. Clerk."

The clerk shall deliver the tax roll, with said warrant attached, to the treasurer, if he shall have duly qualified as such, on or before the 3rd Monday of May, and charge him with the town and local taxes therein.

If the tax roll shall have been delivered to the treasurer before qualifi-

cation it shall be recalled from him and delivered to a treasurer appointed and qualified according to law ; if it cannot be claimed the clerk shall make a new one, in the same manner, directed to the treasurer so appointed and qualified, upon which he shall collect only the balance of taxes remaining unpaid, and shall demand and sue for such as were collected upon the original roll from the person so collecting the same.

If the treasurer-elect shall fail to qualify as such or to file his bond with the tax commissioner, in the manner and in the time prescribed, and the municipal officers shall fail to appoint a treasurer, or the person so appointed shall so fail to qualify and give such bond and deliver a receipt therefor on or before the 1st day of May, the clerk shall deliver the tax roll and warrant to the sheriff of the county, and the sheriff shall execute to the tax commissioner a like bond as required of the treasurer, and by himself or deputy shall make like collections and returns ; and he shall be responsible to the same extent as treasurers duly elected or appointed for all taxes so handed over to him for collection ; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.