

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 495

H. P. 1315

House of Representatives, February 12, 1935.

On motion of Mr. Ellis of Rangeley tabled pending reference and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Ellis of Rangeley.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to the Date of Assessment of Property for Taxation.

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

Sec. 1. R. S., c. 13, § 7, amended. Section 7 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 7. Poll-tax, where assessed. The poll-tax shall be assessed on each taxable person in the place where he is an inhabitant on the 1st day of each ~~April~~ **October**. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.'

Sec. 2. R. S., c. 13, § 8, amended. Section 8 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 8. Lists of employees to be furnished. Every person, association, or corporation employing more than 25 men in any city or town in the state shall, within 10 days after receiving a written request therefor from the assessors of taxes of the city or town where said men are so employed, furnish to said assessors a complete list of all men so employed by said person, association, or corporation in said city or town on the 1st day of the preceding ~~April~~ **October**. Upon neglect or refusal so to do, said person, association, or corporation shall be liable to a penalty of \$50 to be recovered

in an action of debt; and the treasurer of said city or town shall upon request of the assessors of taxes bring such action in his name for the benefit of said city or town.'

Sec. 3. R. S., c. 13, § 9, amended. Section 9 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 9. Real estate, where taxed. Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the 1st day of each ~~April~~ **October**. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner. Whenever a purchaser of real estate assumes and agrees with the previous owner or party to whom the land is formerly assessed, to pay the pro rata or proportional share of taxes the taxable year for such assessed taxes from ~~April~~ **October** to ~~April~~ **October**.'

Sec. 4. R. S., c. 13, § 14, amended. Section 14 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 14. Personal estate taxable where owner resides; personal property in trade to be taxed on average amount carried for the year. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the 1st day of each ~~April~~ **October**; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.'

Sec. 5. R. S., c. 13, § 15, ¶¶ I, II, IV, VIII, X, amended. Paragraphs I, II, IV, VIII and X of section 15 of chapter 13 of the revised statutes are hereby amended to read as follows:

'I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the 1st day of each ~~April~~ **October**; provided, **however**, that the owner, his servants, subcontractor, or agent, so employing it, occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein for the purpose of such employment, Portable mills, logs in any town to be manufactured therein, and all manufactured lumber ~~excepting~~ **except** lumber in the possession of a transportation company and in transit, and all potatoes stored awaiting sale or shipment, except those owned by and in ~~the~~

possession of the producer, shall be taxed in the town where situated on the 1st day of ~~April~~ **October** of each year.'

'II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise, which on the 1st day of each ~~April~~ **October** is within the state and owned by persons residing out of the state or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state when tanned; shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard, or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections 18, 19 and 20 of chapter 14. If any person pays more than his proportionate ~~part~~ share of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the state shall, on or before the 1st day of each ~~April~~ **October**, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leathers shall be taxed in the town where they were tanned. The words "vessels built" in ~~the fourth line of~~ this paragraph shall not be construed to include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the state on the 1st day of each ~~April~~ **October** whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section.'

'IV. All mules, horses and neat cattle shall be taxed in the town where they are kept on the 1st day of each ~~April~~ **October**, to the owner, or person who has them in possession at that time. All such animals, which are in any other town than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said 1st day of ~~April~~ **October**, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said 1st day of ~~April~~ **October**, but owned by, or in charge and possession of any person residing in any town, shall be taxed

to such owner or possessor in the town where he resides. If a town line ~~so~~ divides a farm **so** that the dwelling house is in one town and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.'

'VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live. Before the appointment of executors or administrators the property of deceased persons shall be assessed to the estate of the deceased in the town where he last dwelt, if in the state, otherwise in the town where the property is on the 1st day of ~~April~~ **October**, and the executors or administrators subsequently appointed shall be liable for the tax so assessed.'

'X. Personal property in another state or country on the 1st day of each ~~April~~ **October**, and legally taxed there, except as provided in the following paragraph.'

Sec. 6. R. S., c. 13, § 29, amended. Section 29 of chapter 13 of the revised statutes is hereby amended to read as follows:

'**Sec. 29. Sailing vessels and barges, rate of taxation.** All sailing vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or ~~in part~~ **partly** by inhabitants of this state, shall be taxed upon an appraised value of \$20 a ton, gross tonnage, for new vessels and barges completed on or before the 1st day of ~~April~~ **October** of each year. Vessels or barges one year old or more shall be reduced in value at the rate of \$1 a ton a year for each additional year of age, until they shall have reached the age of 17 years, at and after which time said vessels and barges shall be taxed upon an appraised value of \$3 a ton, gross tonnage. The provisions of this section shall not apply to steam barges.'

Sec. 7. R. S., c. 13, § 70, amended. Section 70 of chapter 13 of the revised statutes is hereby amended to read as follows:

'**Sec. 70. Assessors to give notice to bring in lists of taxable property; if no lists are brought in, no claim for abatement.** Before making an assessment, the assessors shall give ~~reasonable~~ **reasonable** notice in writing

to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of ~~April~~ **October** of each year. If any resident owner, after such notice, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.'

Sec. 8. R. S., c. 14, § 1, amended. Section 1 of chapter 14 of the revised statutes is hereby repealed, and the following enacted in place thereof:

'**Sec. 1. Time for payment; interest on delinquent tax.** The lists named in section 81 of chapter 13 shall be committed on or before the 1st day of May of each year and the taxes shown to be levied therein shall be due and payable in 2 equal semi-annual installments, as follows: $\frac{1}{2}$ on or before the 1st day of June, and $\frac{1}{2}$ on or before the 1st day of December of each year; provided, however, that the poll-tax shall be due and payable on or before the 1st day of June. Interest shall be collected at 1% a month, upon any installment or part thereof which is not paid at the time when it is due.'

Sec. 9. R. S., c. 14, § 2, repealed. Section 2 of chapter 14 of the revised statutes is hereby repealed.

Sec. 10. R. S., c. 14, § 4, amended. Section 4 of chapter 14 of the revised statutes is hereby repealed, and the following enacted in place thereof:

'**Sec. 4. Payment of state tax; issue of warrants therefor.** All state taxes hereafter assessed shall be paid to the treasurer of state in semi-annual installments, on or before the 1st day of August and February, respectively, of each year. On or before the 1st day of June in each year, the treasurer of state shall issue his warrant to the treasurer of each town therein requiring him to transmit and pay said town's proportion of the state tax for the year 19 , to , treasurer of state, or to his successor in office, on or before the times at which they are required to pay the installments of such tax.'

Sec. 11. R. S., c. 14, § 7, amended. Section 7 of chapter 14 of the re-

vised statutes is hereby amended and the following enacted in place thereof:

'Sec. 7. Payment of county tax; warrants issued by county treasurer, for collection of county taxes; if not paid within 40 days, warrant to be issued to sheriff to collect tax. All county taxes hereafter assessed shall be paid to the county treasurer in semi-annual installments, on or before the 1st day of August and February, respectively, in each year. On or before the 1st day of June in each year, the county treasurer shall issue his warrants to the treasurers of the several towns in his county, requiring them to transmit and pay at their town's proportion of the county tax for the year 19 , to , county treasurer, or to his successor in office, on or before the times at which they are required by law to pay the installments of such tax. And if said town treasurer fails to pay any installment of such county tax for 40 days after the time fixed therefor, said county treasurer shall issue his warrant directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section 93.'

Sec. 12. Operation of act. The first assessment of property for taxation hereunder shall be made as of the 1st day of October, 1935; provided, however, that any assessment, appeal, tax levy or collection or settlement of taxes, or other proceeding with respect to the assessment, levy or collection of taxes, already begun under any law in effect at the time of the effective date of this act, shall be carried out in accordance with the provisions of existing law; but all new and subsequent procedure for the assessment, levy and collection of the taxes to which this act relates shall hereafter be conducted and performed in accordance with the provisions of this act.