

MAINE STATE LEGISLATURE

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E I G H T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 831

H. P. 1738

House of Representatives, February 14, 1939.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Weatherbee of Lincoln by request.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Amending the Method of Assessments of Town Taxes.

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

R. S., c. 12, § 5, amended. Section 5 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

‘Sec. 5. Supervision over administration of assessment and taxation laws and over local assessors; notice of meetings; town assessors to attend meetings and answer questions; penalty. The bureau shall have and exercise general supervision over the administration of the assessment and taxation laws of the state, and over local assessors and all other assessing officers in the performance of their duties, to the end that all property shall be assessed at the just value thereof in compliance with the laws of the state. One or more members of the bureau shall visit officially every county in the state at least once each year, and at other times as may be necessary in the performance of their duties, and shall there hold sessions at such times and places as they may deem necessary to inquire into the methods of assessment and taxation and to confer with and give necessary advice and instruction to local assessors as to their duties under the laws of the state, and to secure information to enable them to perform their duties as herein provided, **and a general meeting of said bureau shall, upon written request of 50 qualified voters of any town, be duly convened in said**

town to inquire into the methods of assessment and whether the same and taxation thereof is equal, equitable and just. They shall give such public notice of said meetings as they deem proper, and shall give to each board of town assessors in the county in which meetings are to be held a notice by mail of the time and place of such meetings. Each board of town assessors, or some member or members of each of them, shall attend said meeting, having with them the then last lists or books giving the valuation of all taxable property in their respective towns. They shall answer, under oath if required, such questions pertaining to the valuation of the property in their towns as the bureau of taxation may put to them. Said meeting shall be under the general direction of the bureau of taxation and governed by such rules of order as said bureau shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the bureau of taxation, shall be liable to pay the reasonable expenses of the bureau or of any person appointed by it, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Such expenses shall be reported to the legislature by the bureau of taxation and shall be added to the amount of the next state tax levied against such town, or may be recovered in an action of debt against such town in the name of the treasurer of state. Towns shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this chapter.'