

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# 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. 939**

H. P. 1771

House of Representatives, February 17, 1939.

Referred to Committee on Taxation and sent up for concurrence. 1000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Maxim of Portland.

---

---

## S T A T E   O F   M A I N E

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

---

### AN ACT to Provide for Tax Equalization.

---

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

**Sec. 1. R. S., c. 12, additional.** Chapter 12 of the revised statutes is hereby amended by adding after section 8 of said chapter, the following additional sections, to be numbered 8-A, 8-B, 8-C, 8-D and 8-E.

**'Sec. 8-A. Property assessment districts.** The state tax assessor shall establish property assessment districts not to exceed 6 in number. He may combine 2 or more counties in order to form such a district, but no county shall be divided between 2 districts. He may rearrange such assessment districts from time to time at his discretion.'

**'Sec. 8-B. Appointment of supervisors and assistants.** The state tax assessor may appoint a supervisor for each of such property assessment districts, and such other assistants as he may deem necessary for the proper discharge of the duties imposed upon him by this act. When appointed, such supervisors and assistants shall come under the state provisions of the law relating to the personnel board. He shall control and direct such supervisors and assistants, prescribe their duties and fix the compensation of each, but the total compensation for any year shall not exceed the aggregate amount appropriated by the legislature for that

purpose. He may transfer supervisors or assistants from their positions to other positions, or abolish or consolidate such positions.'

'Sec. 8-C. Expenses. The reasonable and necessary traveling expenses of the state tax assessor and of his employees while actually engaged in the performance of their duties shall be paid by the treasurer of the state upon the order of the controller, upon vouchers approved by the state tax assessor.'

'Sec. 8-D. Forms, reports, records. The state tax assessor shall prescribe the form of blanks, reports, abstracts and other records relating to the assessment of property for taxation. Assessors and other officers shall use and follow the forms so prescribed, and the state tax assessor shall have power to enforce their use.'

'Sec. 8-E. Tax maps. The state tax assessor may issue instructions concerning the construction of tax maps for the several cities and towns, and may require that reasonable steps be taken by the proper officials of each city and town to provide such maps for the use of their assessors.'

Sec. 2. R. S., c. 13, additional. Chapter 13 of the revised statutes is hereby amended by adding after section 80 of said chapter, the following additional sections, to be numbered 80-A, 80-B, and 80-C.

'Sec. 80-A. Review of individual assessments. In addition to the appeals from the assessment of taxes provided for in sections 70 to 80, both inclusive of this chapter, any person may appeal to the local assessors for abatement of any tax assessed against such person provided such appeal is made prior to October 1st in the year in which any tax was assessed against such person by the local assessors. If the local assessors refuse to grant such abatement within 30 days from the date of filing the appeal, then such person may appeal from the assessment of his property, as fixed by the local assessors, to the state tax assessor. Such right of appeal shall not be lost by reason of any failure or neglect to file with the local assessors the list of polls and estates, real and personal, provided for in section 70. Such person at the time of filing such appeal shall file therewith a true and perfect list under oath of his poll, and all his estate, real and personal, not by law exempt from taxation, of which he was possessed on the 1st day of April of the same year. The state tax assessor or such supervisor or assistant as he may designate shall hear such appeal, giving not less than 10 days notice of the time and place when the appeal shall be heard. When such hearing has been held, the state tax assessor shall make such order as appears to him just and reasonable. The local assessors shall

be notified of any change or correction thus made in the assessment of the property of any taxpayer, and upon receipt of such notice, shall make the necessary adjustment in the assessment roll. No appeal against the assessment as of April 1st of any year shall be entertained by the state tax assessor unless it be presented to him on or before December 1st of the same year.'

'Sec. 80-B. Appeals; procedure before the state tax assessor. The state tax assessor may prepare the form of petition and notice of appeal. He may also prepare rules and regulations for bringing such appeals to a hearing. Such rules and regulations and the procedure for conducting reviews of assessments on appeal shall be as simple as possible, and so devised as to relieve appellants of as much as possible of the expense and delay incident to such actions.'

'Sec. 80-C. Administer oaths and take testimony. The state tax assessor, his supervisors, assistants, or employees duly designated and authorized by him for that purpose shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the powers and duties granted under this act. The state tax assessor shall have power to subpoena and require the attendance of witnesses, and the production of books, papers, documents and records pertinent to the investigations which he is authorized to conduct, and to examine them in relation to any matter connected with such investigation, and to issue commissions for the examination of witnesses who are out of the state or unable to attend beforehand, or are excused from attendance. The state tax assessor shall have the same power to enforce writs, processes and orders that the public utilities commission has under the provisions of chapter 62 of the revised statutes and amendments thereto including the power to punish for contempt.'