MAINE STATE LEGISLATURE

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EIGHTY-NINTH LEGISLATURE

Legislative Document

No. 1188

H. P. 2237 House of Representatives, April 14, 1939.
Reported by Mr. Maxim from Committee on Taxation and printed under joint rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

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.
- 'Sec. 8-A. Property assessment districts. The state tax assessor may 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 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.'