

MAINE STATE LEGISLATURE

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S. P. 390

In Senate, February 11, 1941.

Referred to the Committee on Taxation and 500 copies ordered printed.
Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Townsend of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Relating to Assessment of 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 is hereby 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 ~~board~~ 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 board~~ Some official 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~~ its duties, and shall there hold sessions at such times and places as ~~they~~ it 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 public meeting shall upon written request of 50 qualified voters of any towns, be

duly convened in said town with full authority to inquire into, change and correct the methods of assessment so that the tax assessed thereunder shall be equal, equitable and just. ~~They~~ It shall give such public notice of said meetings as ~~they~~ it deems 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 ~~board of state assessors~~ bureau may put to them. Said meeting shall be under the general direction of the ~~board of state assessors~~ bureau and governed by such rules of order as said ~~board~~ bureau shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the ~~board of state assessors~~ bureau, or shall fail or refuse to change or correct said last list or books of valuation in accordance with the decree of said bureau, shall be liable to pay the reasonable expenses of the ~~board~~ 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 ~~board of state assessors~~ bureau 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.'