

MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 1498

H. P. 2063

House of Representatives, April 14, 1949

Received by unanimous consent, referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Chapman of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to the Powers of Tax Assessors.

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

R. S., c. 81, § 35-A, additional. Chapter 81 of the revised statutes, as amended, is hereby further amended by adding thereto a new section, to be numbered 35-A, to read as follows :

‘Sec. 35-A. Powers of tax assessors to require lists under oath; requirement of production of books and papers to verify lists. In cities and towns having one or more paid full-time assessors, said assessor or assessors, or their duly authorized agents, shall have the power to require the submission of the said true and perfect lists of the polls and all the estates, both real and personal, not by law exempt from taxation, which are assessable in said cities and towns according to any provisions of law. Upon request made not less than 10 days prior to the date established for the submission of such lists, all persons against whom the taxes are assessable shall submit said lists in the same manner as heretofore provided, and such persons further shall make oath affirming the accuracy and completeness of the information submitted thereon prior to the time of the submission, if so requested by the assessor or assessors. Failure to do so, after due notice and request, shall be punished by a fine of not more than \$50, or by imprisonment for not more than 30 days, or by both such fine and imprisonment. In

the event that the assessors have reason to believe that the information submitted on such list or lists is false or incomplete, they shall be empowered to require the person submitting said list to produce such books, documents and papers as may be necessary to verify and substantiate the information furnished; the production of such books, documents and papers shall be made upon notice and request given not less than 30 days prior to the time that such books and records are to be examined, and the manner and procedure relating to the production and examination of the same shall be the same as is elsewhere provided for the production of books, documents, records and papers in legal proceedings.'