

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 1532

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Reported by Committee on Judiciary. Adopted in Senate. May 5, 1955  
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HARVEY R. PEASE, Clerk.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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COMMITTEE AMENDMENT "A" to S. P. 127, L. D. 336, Bill, "An Act to  
Revise the Taxation Laws Relating to Towns."

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Amend said Bill by adding at the end of Subsection IX, before the period, of section 1 of chapter 91-A, the underlined words 'or an association'.

Further amend said Bill by striking out all of section 3 of chapter 91-A and inserting in place thereof the following underlined section:

**'Sec. 3. Real estate and personal property taxable; employed in trade; taxable year. All real estate within the State, all personal property of residents of the State, and all personal property within the State of persons not residents of the State is subject to taxation on the 1st day of each April as hereinafter provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding taxable year, or any portion of that period when the business has not been carried on for a year. The taxable year shall be from April 1 to April 1.'**

Further amend said Bill by striking out, in the 6th line of section 4 of chapter 91-A, the underlined word "transmission"

Further amend said Bill by striking out, in the 4th line of section 7 of chapter 91-A, the underlined word "debts" and inserting in place thereof the underlined word 'indebtedness'

Further amend said Bill by striking out, in the headnote of section 8 of chapter 91-A, the underlined punctuation and words "; employed in trade"

Further amend said Bill by striking out, in the 4th, 5th, 6th and 7th lines of section 8 of chapter 91-A, the following underlined punctuation and words: "; provided, however, that personal property employed in trade shall be taxed on the

average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year”

Further amend said Bill by adding at the end of subsection II of section 9 of chapter 91-A, the following underlined paragraph :

**‘H. Television and radio transmitting equipment. (1955, c. 129)’**

Further amend said Bill by adding at the end of subsection XI of section 9 of chapter 91-A and before the period, the following underlined punctuation and words : **‘, except as provided in subsection I’**

Further amend said Bill by adding at the end of paragraph G of subsection I of section 10 of chapter 91-A, and before the period, the following underlined punctuation and words : **‘, provided, however, that any structures or land contained within such airport not used for airport or aeronautical purposes shall not be entitled to this exemption; and provided further that any public municipal corporation which is required to pay taxes to another such corporation under this paragraph with respect to any airport or landing field shall be reimbursed by the county wherein the airport is situated’ (1955, c. 131)**

Further amend said Bill by adding at the end of subsection II of section 10 of chapter 91-A, the following underlined paragraph :

**‘I. The real and personal property owned by one or more of the foregoing organizations and occupied or used solely for their own purposes by one or more other such organizations. (1955, c. 73)’**

Further amend said Bill by striking out all of sections 17 and 18 of chapter 91-A and inserting in place thereof the following underlined sections :

**‘Sec. 17. Real estate; deceased persons. Until notice is given to the assessors of the division of the estate and the names of the several heirs or devisees, the undivided real estate of a deceased person may be taxed to his heirs or devisees, or may be taxed to his executor or administrator.**

**I. A tax to the heirs or devisees may be made without designating any of them by name and each heir or devisee shall be liable for the whole or such tax; and any heir or devisee so taxed may recover of the other heirs or devisees their portions thereof when paid by him. In an action to recover the tax paid, the undivided shares of such heirs or devisees in the real estate, upon which such tax has been paid, may be attached on mesne process or taken on execution issued on a judgment recovered in an action therefor.**

**II. A tax to the executor or administrator shall be collected of him the same as a tax assessed against him in his private capacity. Such tax shall be a charge against the estate and shall be allowed by the judge of probate; but when the executor or administrator notifies the assessors that he has no funds of the estate to pay such tax and give them the names of the heirs or devisees, and the proportions of their interests in the real estate to the best of his knowledge, the real estate shall no longer be taxed to him.**

**Sec. 18. Personal property; deceased persons. The personal property of a deceased person shall be assessed to the executor or administrator in the place**

where the deceased last resided, and such assessment shall continue until the executor or administrator gives notice to the assessors that such property has been distributed. If the deceased at the time of his death did not reside in the State, such personal property shall be assessed to the executor or administrator in the place where such property is situated. Before the appointment of an executor or administrator, the personal property of a deceased person shall be assessed to the estate of the deceased in the place where he last resided, if in the State, otherwise in the place where such property is situated, and the executor or administrator subsequently appointed shall be liable for the tax.'

Further amend said Bill by striking out, in the 1st line of section 29 of chapter 91-A, the underlined word "town" and inserting in place thereof the underlined word 'municipality'

Further amend said Bill by adding after the underlined word "value" in the 2nd line of section 36 of chapter 91-A, the underlined words 'as of the 1st day of each April'

Further amend said Bill by adding after the underlined word "invalid" in the 3rd line of the 2nd paragraph of section 41 of chapter 91-A, the underlined words 'or void'

Further amend said Bill by adding after the underlined word "meeting" in the 3rd line of section 50 of chapter 91-A, the underlined words 'occurring after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied'

Further amend said Bill by striking out the underlined word "section" in the 2nd line of section 53 of chapter 91-A and inserting in place thereof the underlined words 'sections 50 and'

Further amend said Bill by adding at the end of section 89 of chapter 91-A, the following underlined paragraph:

**'Whenever the person against whom the tax is assessed shall have died after the tax has been committed and prior to the expiration of the 18 months period of foreclosure and such person shall have left a will offered for probate, the probate judge of the county wherein said will is offered upon petition of any devisee of the real estate on which said tax is unpaid may grant a period of redemption not to exceed 60 days following the final allowance or disallowance of said will. Notice of said petition shall be given to the tax collector of the town wherein said property is located and a certified copy of the court order shall be filed in the registry of deeds of the county wherein the property is located.'**

Further amend said Bill by striking out, in the 5th and 6th lines of section 102 of chapter 91-A, the underlined punctuation and words "**, with \$1, plus 20c a mile travel from the officer's place of abode to place of service for the officer for leaving the same"**

Further amend said Bill by adding at the end of section 102 of chapter 91-A, the following underlined paragraph:

**'For the service of such warrant, the officer shall have the same fees as sheriffs have for serving warrants, but his travel shall be computed only from his place of abode to place of service.'**

Further amend said Bill by adding at the end thereof sections 3, 4, 5 and 6, as follows:

**"Sec. 3. R. S., c. 16, § 132, amended.** Section 132 of chapter 16 of the revised statutes is hereby amended to read as follows:

**'Sec. 132. Tax to be in lieu of all taxes.** The excise tax collected under the provisions of the 7 preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property including, without limiting the generality of the foregoing, poles, wires, conduits, cables, booths, central office equipment, and machinery or equipment incidental and peculiar to the business of such corporation whether located on or off its premises; provided, however, that the land and buildings thereon owned by such corporations, association or person shall be taxed in the municipality in which the same are situated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or nonresident property.'

**Sec. 4. P. L., 1955, c. 73, repealed; limitation.** Chapter 73 of the public laws of 1955, heretofore passed by this Legislature, amending Subsection III of Section 6 of Chapter 92 of the Revised Statutes, is hereby repealed and shall not be printed as part of the session laws of 1955.

**Sec. 5. P. L., 1955, c. 129, repealed; limitation.** Chapter 129 of the public laws of 1955, heretofore passed by this Legislature, amending Subsection I of Section 14 of Chapter 92 of the Revised Statutes, is hereby repealed and shall not be printed as part of the session laws of 1955.

**Sec. 6. P. L., 1955, c. 131, repealed; limitation.** Chapter 131 of the public laws of 1955, heretofore passed by this Legislature, amending Subsection I of Section 6 of Chapter 92 of the Revised Statutes, is hereby repealed and shall not be printed as part of the session laws of 1955."