

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE.

1891.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
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1891.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1891.

ment in jail for not more than one year, or by both such fine and imprisonment.

Approved March 25, 1891.

Chapter 103.

An Act to create a Board of State Assessors.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. A board of state assessors shall be chosen biennially by the legislature by joint ballot of the senators and representatives in convention, consisting of three members, not more than two of whom shall be taken from the same political party, who shall take and subscribe the oath provided by the constitution of this state, and hold their offices as provided in the following section.

State Board of Assessors shall be chosen.

SECT. 2. The term of office of said assessors under said first section shall be, one for two years, one for four years, and the other for six years, and until their several successors are elected and qualified; and the member having the shortest time to serve shall be chairman of the board. Said state assessors shall be elected after the approval of this act by the legislature now in session, and shall hold their first meeting at the state capitol within thirty days thereafter. The assessors thereafter elected shall hold office for the term of six years each, excepting elections made to fill unexpired terms.

Tenure.

—chairman.

—first meeting.

SECT. 3. Said board of state assessors shall have power to summon before them and examine on oath any town assessor or other officer or person whose testimony they shall deem necessary in the proper discharge of their duties, and may require such witnesses to bring with them, for examination, any records or other public documents in their custody or control which said state assessors may deem necessary for their information in the performance of their duties. Each of said assessors shall have power to administer all oaths required by this act.

Powers.

SECT. 4. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of each and every meeting for the transaction of business. In case of the death, resignation,

Any two may transact business, but all must be notified of meetings.

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—vacancies,
how filled.

—when and
where meetings
shall be held.

Shall furnish
town assessors
with blanks.

Shall assess
taxes on all
corporations.

Report annually
to governor and
council.

Shall equalize
state tax and fix
valuation of
towns.

Shall hold
sessions in every
county of the
state.

refusal, or inability to serve of any one or more of said board, the governor, with advice and consent of the council, shall, as soon as may be, fill such vacancy by appointment, and the assessor so appointed shall hold said office until his successor is elected by the next legislature and qualified. Said board shall hold a meeting at the state capitol on the first Tuesday of each month.

SECT. 5. Said state assessors shall seasonably furnish to the town assessors, blanks on which to return the aggregates required by section fifteen, and shall have the required oath printed thereon.

SECT. 6. Said state assessors shall do and perform all the acts and duties now required by law to be done by the governor and council relating to the assessing and taxing of railroad corporations, and associations, and all corporations, companies or persons doing telegraph, telephone or express business within the state, and shall assess all taxes upon corporate franchises.

SECT. 7. The state assessors shall annually, before the first day of December, make a report to the governor and council of their proceedings and shall include therein a tabular statement of all statistics derived from returns from local assessors, with schedules of all corporations on which state taxes were assessed during the year, and for the years in which they shall equalize the valuation of the state, their report shall include tabular statements of the state valuation by towns.

SECT. 8. Said state assessors shall constitute a state board of equalization, whose duty it shall be to equalize the state tax among the several towns and unorganized townships, according to their several valuations, to fix the valuation of real and personal estate on which the state and county taxes shall be levied in each town and unorganized townships; and to perform the duties heretofore devolving upon the legislature in the apportioning of the state taxes among the several towns of the state.

SECT. 9. Said state assessors shall visit officially every county in the state at least once in two years, and shall there sit at such times and places as they may deem necessary to secure information to enable them to make a just and equal assessment of the valuation of the taxable property in any place therein and to investigate charges of concealment of

property liable to assessment. Said assessors shall give such public notice of their sessions as they may deem proper, and shall receive for such official visits, in addition to their salaries, the amount by them actually paid for traveling expenses, said expenses to be allowed by the governor and council on properly itemized accounts.

—notice of sessions.

—traveling expenses shall be allowed.

SECT. 10. Said state assessors shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary books, blanks, stationery, printing, notices and summonses, and may employ such clerical assistance as they shall deem necessary, at an expense not exceeding six hundred dollars per annum.

Rooms, books, stationery, etc., shall be furnished.

SECT. 11. A statement of the amount of the assessed valuation for each town, township and lot or parcel of land not included in any township, after adjustment as provided by section thirteen, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board and deposited in the office of the secretary of state as soon as completed, and before the first day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization.

Shall file with the secretary of state, biennially, a state valuation as fixed by the board.

SECT. 12. Said state assessors shall be held to a constant attendance upon the duties of their office; shall be vigilant and prompt in the correcting and equalizing of valuations and in the investigation of charges of concealed property liable to assessment. Said state assessors shall receive a salary of fifteen hundred dollars each, which shall be in full for all services and expenses except as provided in section nine.

Shall be vigilant and prompt in discharge of duties.

—salary.

SECT. 13. Said state assessors shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its full market value.

Equalize assessment list of each town.

SECT. 14. If the assessors of any town, or one of them, shall fail to appear before said board of equalization or to transmit to them the lists hereinbefore named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and

If assessors of any town fail to furnish information, board may report such valuation as it may deem just.

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lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

Land agent shall furnish board with full lists of all wild lands, etc.

SECT. 15. The land agent shall prepare and deliver to said state assessors, full and accurate lists of all townships or parts of townships or lots or parcels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said state assessors all information in his possession touching the value and description of wild lands at their request; also a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner lay all information in their possession, touching said valuation before said state assessors. On or before the first day of September, eighteen hundred and ninety-two, and on or before the first day of September annually thereafter, the county commissioners of any county, in which are any wild lands as heretofore described in this section, shall return to said state assessors in books prepared for that purpose, the fair value of each and every such township, lot or parcel of wild land. In fixing the valuation of unorganized townships, whenever practicable, the lands and other property therein, of any owners may be valued and assessed separately.

—county commissioners shall, annually, return value of all wild lands.

Assessors of towns shall annually, under oath, make return to board.

SECT. 16. The assessors of each town shall, on or before the first day of September, annually, make and return on blank lists which shall be furnished by the state assessors for that purpose, aggregates of polls and of the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, and before transmitting the same to the state assessors shall make and subscribe on said aggregates, an oath or affirmation, as follows: ‘We, the assessors of the _____ of _____, do swear (or affirm) that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of _____ for the year _____, and that we have followed all the requirements of law in valuing, listing and returning the same. So help me God’ (or under the pains and penalties of perjury).

—form of oath.

SECT. 17. This act shall take effect when approved.