

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE

1895.

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PUBLIC LAWS
OF THE
STATE OF MAINE.

1895.

CHAP. 122

Chapter 122.

An Act to authorize appeals from Assessors of Taxes to the Supreme Judicial Court.

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

Appeals may be taken from decision of assessors, to S. J. court.

SECT. 1. Any person entitled to make a complaint to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the supreme judicial court for the county in which the city or town, in which the property of such person is assessed, is situated.

When appeal shall be entered and determined.

SECT. 2. Such appeal shall be entered at the term first occurring not less than thirty days after the assessors shall have given to the appellant, notice in writing of their decision upon his application for such abatement, and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

If appellant has complied with the law, may be granted abatement.

SECT. 3. If upon such trial it appears that the appellant has complied with all provisions of law he may be granted such abatement as said court may deem reasonable, under the same circumstances as an abatement may now be granted by the county commissioners. If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue. The lien created by statute on real estate to secure the payment of taxes shall be continued for thirty days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section forty-two, chapter seventy-six, of the revised statutes, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered, and execution shall issue, for the amount of taxes due on each

If abatement is not granted, judgment shall be rendered in favor of town.

—Lien shall continue for thirty days, and how enforced.

—several claims may be embraced in one appeal.

CHAP. 122

several parcel. Any non-resident against whom a tax has been assessed shall not be debarred of his right to make application to the assessors for an abatement of his taxes, nor to appeal from their decision according to the provisions of this act, by his failure to bring in a list of his estate to the assessors, but in such case, no costs shall be allowed to the appellant. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.

Non-resident shall not be barred of right, on account of failure to bring in list.

If taxes have been paid, for which applicant is taxed, judgment shall be rendered against city or town.

SECT. 4. Such appeal shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions as to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the supreme judicial court in the trial of cases without a jury.

When appeal shall be tried.

Exceptions may be taken by either party.

SECT. 5. The court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

Commissioner may be appointed to hear parties.

—fees.

SECT. 6. The assessors shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within ten days after they take final action thereon.

Assessors shall give notice of decision within ten days.

SECT. 7. This act shall take effect when approved.