

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

Published by the Secretary of State, agreeably to Resolves of
June 28, 1820, February 18, 1840, and March 16, 1842

AUGUSTA
KENNEBEC JOURNAL PRINT
1909

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

CHAP. 220

such county attorney and fill the vacancy from the same political party to which said county attorney belongs, first giving to such county attorney, at least ten days before the date of the hearing, a copy of the charges and specifications against him and notice of the time and place of hearing thereon,' so that said section as amended shall read as follows:

County attorneys, how elected; vacancies how filled.

—tenure.

—governor may remove county attorney and fill vacancy, proceedings thereon.

'Section 16. County attorneys shall be elected and notified, their elections determined and vacancies filled in the same manner, and they shall enter upon the discharge of their duties at the same time as is provided respecting county commissioners, but they shall hold office for two years, unless their terms of office are sooner terminated in the manner following, viz: Upon the petition of not less than fifty adult citizens of any county, charging that the county attorney of such county has persistently failed to perform his legal duties, and specifying wherein he has so failed, the governor, upon hearing and satisfactory proof of such persistent failure, may remove such county attorney and fill the vacancy from the same political party to which said county attorney belongs, first giving to such county attorney, at least ten days before the date of the hearing, a copy of the charges and specifications against him and notice of the time and place of hearing thereon. None but a permanent resident of the county shall hold the office of county attorney and removal therefrom vacates the office.'

Approved April 2, 1909.

Chapter 220.

An Act to amend Chapter eight of the Revised Statutes, relating to the Board of State Assessors.

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

Section 1, chapter 8, R. S., amended.

Section 1. Section one of chapter eight of the revised statutes is hereby amended by striking out the words "shall be chosen by the legislature by joint ballot of the senators and representatives in convention" in the second, third, and fourth lines and inserting in place thereof the words 'shall be appointed by the governor with the advice and consent of the council;' and by striking out the word "elections" in the fourth and fifth lines and inserting in place thereof the word 'appointments;' and by striking out the word "election" in the sixth line and inserting in place thereof the word 'appointment;' and by striking out the words "the member having the shortest time to serve shall be chairman of the board" in the seventh

and eighth lines and inserting in place thereof the words 'the governor shall designate the member who is to serve as chairman of the board, and he shall serve in such capacity until the expiration of his term of office or until a vacancy occurs. Provided, however, that the persons who now constitute the board of state assessors under elections heretofore made shall continue to hold their office until the expiration of the terms for which they were elected unless a vacancy occurs prior to that time;' and by striking out the words "his successor is elected by the next legislature, and qualified" in the eleventh and twelfth lines and inserting in place thereof the words 'the expiration of the term in which such vacancy occurs. Each of the members of said board shall receive an annual salary of two thousand dollars in equal monthly installments, and in addition, actual expenses incurred in the performance of their duties, to be allowed by the governor and council on properly itemized accounts.' So that said section, as amended, shall read as follows:

'Section 1. A board of state assessors, consisting of three members, not more than two of whom shall be taken from the same political party, shall be appointed by the governor with the advice and consent of the council, for the term of six years, excepting in case of appointments made to fill vacancies, and the terms of office of said members shall be so arranged that an appointment of one member shall take place biennially. The governor shall designate the member who is to serve as chairman of the board, and he shall serve in such capacity until the expiration of his term of office or until a vacancy occurs. Provided, however, that the persons who now constitute the board of state assessors under elections heretofore made shall continue to hold their office until the expiration of the terms for which they were elected unless a vacancy occurs prior to that time. In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor, with the 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 the expiration of the term in which such vacancy occurs. Each of the members of said board shall receive an annual salary of two thousand dollars in equal monthly installments, and in addition, actual expenses incurred in the performance of their duties to be allowed by the governor and council on properly itemized accounts.'

Board of state assessors, appointment and tenure.

—governor shall designate chairman.

—proviso.

—governor shall fill vacancies.

—compensation.

CHAP. 220

Section 2,
chapter 8,
R. S.,
amended.

Qualifica-
tion.

—shall be
in continu-
ous session.

Section 3,
chapter 8,
R. S.,
amended.

Powers.

—compen-
sation of
officers and
witnesses.

Section 4,
chapter 8,
R. S.,
amended.

Shall
equalize
state and
county
taxes.

Section 2. Section two of chapter eight is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Section 2. The members of such board shall be such as are known to possess knowledge of and training in the subject of taxation and taxing laws, and skilled in matters pertaining thereto. Each member shall devote his entire time to the duties of the office. Said board shall be in continuous session and open for the transaction of business every secular day. The board may hold sessions at any other place than the capitol when deemed necessary in the performance of their duties.'

Section 3. Section three of chapter eight is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Section 3. The board of state assessors may summon before them and examine on oath any town assessor or other officer, or any officer of any corporation, or any individual, whose testimony they shall deem necessary in the proper discharge of their duties, and shall require such witnesses to bring with them for examination any books, records, papers, or documents, belonging to them or in their custody or control, relating to any matter which the board may have authority to investigate or determine. Each of said members and their clerk shall have power to administer all oaths required by this chapter. In case of failure to comply with any order of the board on the part of any person or persons, or on the refusal of any witness to testify on any matter regarding which he may lawfully be interrogated before the board, the supreme judicial court or any justice thereof, may, on application of the attorney general, made at the written request of the board, compel obedience by attachment proceedings for contempt as in the case of disobedience of the requirement of a subpoena issued from such court or a refusal to testify therein. Officers who serve summonses or subpoenas, and witnesses attending when summoned, shall receive like compensation as officers and witnesses in the supreme judicial court, such compensation to be allowed on properly itemized accounts by the governor and council.'

Section 4. Section four of chapter eight is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Section 4. The board of state assessors shall constitute a state board of equalization, whose duty it shall be to equalize the state and county taxes among the several towns and un-

CHAP. 220

organized townships in the manner hereinafter provided, and to apportion the state taxes among the several towns of the state. They shall exercise and perform such other powers and duties as may be required or imposed upon them by law.'

Section 5. Section five of chapter eight is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Section 5. The board 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 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 duties, and shall there hold sessions at such times and places as they 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. They shall give such public notice of said meetings as they deem 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 list 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 may put to them. Said meeting shall be under the general direction of the board of state assessors and governed by such rules of order as said board shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the board of state assessors, shall be liable to pay reasonable expenses of the board 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 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

—apportion state taxes.

Section 5, chapter 8, R. S., amended.

Shall have supervision over administration of assessment and taxation laws, and over local assessors.

—shall hold sessions in every county of the state.

—shall give notice of meetings.

—town assessors required to attend meetings and answer questions.

—penalty if town assessors fail to attend meetings.

CHAP. 220

shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this chapter.'

Section 6,
chapter 8,
R. S.,
amended.

Section 6. Section six of chapter eight is hereby amended by striking out the whole of said section and inserting in place thereof the following:

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

'Section 6. If the assessors of any town, or some one of them shall fail to appear before said board as hereinbefore provided 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 lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.'

Section 7,
chapter 8,
R. S.,
amended.

Section 7. Section seven of chapter eight is hereby amended by inserting after the word "annually" in the second line of said section the following words 'and at such other times as the board may require' and by inserting after the word "purpose" in the third line the words 'all such information as to the assessment of property and collection of taxes as may be needed in the work of the board including annually' and by inserting after the word "taxation" in the fifth line of said section the words 'and itemized lists of property upon which the town has voted to affix a value for taxation purposes' and by inserting after the word "which" in the seventh line of said section the words 'for annual returns' so that said section as amended, shall read as follows:

Assessors
of towns
shall an-
nually, un-
der oath,
make return
to board.

'Section 7. The assessors of each town shall, on or before the first day of August, annually, and at such other times as the board may require, make and return on blank lists which shall be seasonably furnished by the board of state assessors for that purpose, all such information as to the assessment of property and collection of taxes as may be needed in the work of the board including annually 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 itemized lists of property upon which the town has voted to affix a value for taxation purposes, and before transmitting the same to the board of state assessors shall make and subscribe an oath or affirmation, which for annual returns shall be printed on said lists as follows:

—form of
oath.

"We, the assessors of the _____ of _____, do swear, 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, this we do under the pains and penalty of perjury.”’

Section 8. Section eight of chapter eight of the revised statutes is hereby amended, by striking out the whole of said section, and inserting in place thereof the following:

Section 8, chapter 8, R. S., amended.

‘Section 8. The board of 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 just value.’

Equalize assessment list of each town.

Section 9. Section ten of chapter eight of the revised statutes is hereby amended, by striking out the whole of said section, and inserting in place thereof the following:

Section 10, chapter 8, R. S., amended.

‘Section 10. The said board shall, at its own instance or on complaint made to it, diligently investigate all cases of concealment of property from taxation, of under valuation, and of failure to assess property liable to taxation. The board shall bring to the attention of town assessors all such cases in their respective towns. They shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relative to the assessment and taxation of property and to the liability of individuals, public officers, and officers, and agents of corporations for failure or negligence to comply with the provisions of the laws governing assessment or taxation of property, and it shall be the duty of the attorney-general and county attorneys upon the written request of the board to institute such legal proceedings as may be necessary to carry out the provisions of this chapter. The board shall have power to order the reassessment of any or all real and personal property, or either, in any town where in the judgment of said board such reassessment is advisable or necessary to the end that all classes of property in such town shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed wilful neglect of duty and he shall be subject to the penalties provided by law in such cases. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.’

Shall investigate all cases of concealment of property of under valuation.

—direct proceedings, actions and prosecutions.

—order reassessment of property.

—penalty.

—appeal.

Section 10. Section seventeen of chapter eight of the revised statutes is hereby amended, by adding after the word “year” in the fifth line thereof the words ‘and such other statistics and information concernig revenue and taxation as may be deemed of public interest’ so that said section, as amended, shall read as follows:

Section 17, chapter 8, R. S., amended.

CHAP. 221

Report annually to governor and council.

'Section 17. The board of 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 such other statistics and information concerning revenue and taxation as may be deemed of public interest, 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.'

Appeals to S. J. court.

Section 11. All appeals to the supreme judicial court under the provisions of section seventy-nine of chapter nine of the revised statutes, may be referred by the court to the board of state assessors, who shall hear the parties and report their findings to the court together with a transcript of the evidence. Such report shall be prima facie evidence of the facts thereby found.

Approved April 2, 1909.

Chapter 221.

An Act to amend Section eleven of Chapter eighty-one of the Revised Statutes, in relation to Records of Proceedings in Court.

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

Clerks shall make such records as court may direct.

After the rendition of final judgment or decree in any civil case at law or in equity, the clerk of the court shall as soon as may be make such a record thereof as the court by general rule or special order may direct. If either party, however, files a request and tenders the fees therefor, a full, extended record shall be made. The supreme judicial court may establish the form of such full extended record.

Approved April 2, 1909.

Chapter 222.

An Act for the Licensing of Dogs and for the Better Protection of Sheep.

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

Sections 44 to 61, inclusive of chapter 4, R. S., as amended, repealed.

Section 1. Sections forty-four to section sixty-one inclusive of chapter four of the revised statutes and all acts amendatory thereto are hereby repealed.

Assessors shall make lists of all dogs.

Section 2. Assessors of taxes shall include in their inventories lists of all dogs owned by or in the possession of any inhabitant on the first day of April, setting the number and