

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-FIFTH LEGISLATURE

OF THE  
STATE OF MAINE.

1911

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth  
Legislature

*1911*

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and investigation the superintending school committee may for cause discharge a superintendent of schools and after protracted absence from duty on the part of such superintendent may declare a vacancy in his office. This section shall not apply to cities, nor to towns authorized by special laws to employ or choose superintendents in manner otherwise than as herein provided.'

CHAP. 174

—superintendent may be discharged for cause.

Approved March 30, 1911.

**Chapter 174.**

An Act to amend Chapters eight and nine of the Revised Statutes relating to the duties of the State and local Assessors.

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

Section 1. Section seven of chapter eight of the revised statutes as amended by section seven, chapter two hundred and twenty of the public laws of nineteen hundred and nine, is hereby further amended by inserting after the word "polls" the following words: 'the land value, exclusive of buildings and all other improvements,' so that said section as amended shall read as follows:

Section 7, chapter 8, R. S., as amended by section 7, chapter 220, public laws 1909, further amended.

'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, the land value, exclusive of buildings and all other improvements, and 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: "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)."'

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

—form of oath.

## CHAP. 174

Section 3,  
chapter 9, R.  
S., amended.

Section 2. Section three of chapter nine is hereby amended by inserting, after the word "state," in the second line, the following words: 'together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto,' so that said section as amended shall read as follows:

Real estate,  
for purposes  
of taxation,  
what it in-  
cludes.

'Section 3. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all buildings erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the state since the year eighteen hundred and fifty, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.'

—lien.

Section 73,  
chapter 9, R.  
S., amended.

Section 3. Section seventy-three of chapter nine is hereby amended by adding the following words: 'If any resident owner after such notice does not bring in such lists he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed,' so that said section as amended shall read as follows:

Assessors to  
give notice to  
bring in lists  
of taxable  
property.

'Section 73. Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants, by posting notifications in some public place in the town or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner after such notice does not bring in such list he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.'

—if no lists  
are brought  
in, no claim  
for abate-  
ment.

—exception.

Section 74,  
chapter 9, R.  
S., amended.

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

'Section 74. The assessors shall ascertain as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment the owner is liable to be taxed, and shall estimate and record separately the land value, exclusive of buildings, of each parcel of real estate.'

**CHAP. 175**

Assessors shall ascertain value of estate.

Section 5. This act shall take effect January first nineteen hundred and twelve.

When this act shall take effect.

Approved March 30, 1911.

**Chapter 175.**

An Act to amend Chapter two hundred and fifty-six of the Public Laws of nineteen hundred and nine relating to Trustee Process.

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

Section 1. Sub-section six of section fifty-six of chapter eighty-eight of the revised statutes as amended by section one of chapter two hundred and fifty-six of the public laws of nineteen hundred and nine relating to trustee process is hereby further amended by striking out the words "except in a suit for taxes," so that said sub-section as amended shall read as follows:

Sub-section 6, Section 56, chapter 88, R. S., as amended by section 1, chapter 256, public laws 1909, further amended.

'VI. By reason of any amount due from him to the principal defendant, as wages for his personal labor, or that of his wife or minor children, for a time not exceeding one month next preceding the service of the process, and not exceeding twenty dollars of the amount due to him as wages for his personal labor; and ten dollars shall be exempt in all cases; moreover, wages of minor children and of women, are not, in any case, subject to trustee process on account of any debt of parent or husband; if after wages for personal labor or services have been attached and before entry of the writ, the defendant tenders to the plaintiff or to his attorney the whole amount due and recoverable in the action and the fees of the officer for serving the writ, the plaintiff shall recover no costs, except the fees of the officer; and if the defendant is defaulted without an appearance or if he files an offer of judgment on the return day of the writ, and the plaintiff accepts such offer or fails to secure more than the amount thereof and of the interest thereon from its date, the plaintiff shall recover no costs, except the entry fee and the officers' fees.'

--when not to be adjudged trustee.

--exemptions.

Section 2. Section two of said chapter two hundred and fifty-six of the public laws of nineteen hundred and nine is hereby repealed.

Section 2, chapter 256, public laws 1909 repealed.

Approved March 30, 1911.