

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-fifth Legislature

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CHAP. 37

who served in the war of eighteen hundred sixty-one and five, the war with Spain or the world war, and were honorably discharged, who shall have reached the age of sixty-two years, or are receiving a pension or compensation from the pension bureau or United States Veterans' Bureau for total disability, and of all persons determined to be blind within the definition provided by sections ten to nineteen inclusive of chapter one hundred fifty-eight by the examiner of the blind provided by said sections; and in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of the state of Maine; and provided further, that any such soldier, sailor or marine, or blind person, or widow of such soldier, sailor or marine, or blind person, who desires to pay said tax may, on or before the first day of April in each year, notify in writing the assessors of the city, town or plantation in which he or she resides of his or her desire to pay said tax, whereupon the said assessors shall assess said tax against said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section shall be so exempt, and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than one hundred dollars.'

Approved March 16, 1931.

Chapter 37.**AN ACT Providing Appeals in Certain Tax Cases.**

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

R. S., c. 12, sec. 13; relating to filing with the secretary of state biennially, a state valuation, amended; appeals from certain assessed valuations. Section thirteen of chapter twelve of the revised statutes is hereby amended by adding thereto the following: 'If any owner or owners of a township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any township in either case with or without improve-

ments, or right to cut timber and grass from reserved lands in any township shall deem himself or themselves aggrieved by the assessed valuation, certified and deposited as above provided, he or they may appeal therefrom to the superior court for the county within which said lands or interests therein are located. Such appeal shall be entered at the term first occurring not less than thirty days after such statement of assessed valuation shall have been so deposited 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 and with the rights provided by law in other civil cases so heard. If upon such appeal it is found that the valuation is excessive, the court hearing the same shall determine the true valuation of said lands or interest therein, and the clerk of said court shall certify its final determination to the board of state assessors, and to the treasurer of state. The valuation thus determined by the court instead of the valuation certified and deposited in accordance with the previous provisions of this section shall be the basis for the computation and apportionment of the state, county, and forestry district taxes until the next biennial assessment and equalization, and the treasurer of state shall in all proceedings relative to the collection of taxes against said lands or interest therein proceed in accordance with the valuation so fixed by the court. In the event that prior to such final decision any owner or owners so appealing shall have paid any tax as fixed by the valuation so appealed from the governor and council shall, if said valuation is found excessive, issue their warrant to the treasurer of state for a return of so much of said tax as was based upon the excessive portion of said valuation. Such appeal shall be tried at the term at which the notice is returnable, unless delay shall be granted for good cause, and may be referred by the court in its discretion to a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence, which 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, and the court may make such order relating to the payment of costs as justice shall require and issue execution therefor. In all such appeals, the state shall be regarded as the appellee; and all notices required by statute, rule, or order of court shall be served upon the chairman of the board of state assessors or upon the attorney general. Either party may file exceptions to the decisions or rulings of the court on matters of law arising at the trial in the same manner and with the same effect as are allowed in the superior court at a trial without jury. Any and all liens created by statute on any of said lands or interest therein shall continue until one year after final determination of the appeal.