

# MAINE STATE LEGISLATURE

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## CHAPTER 101

## GENERAL PROVISIONS

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## SUBCHAPTER I

## POWERS AND DUTIES OF STATE TAX ASSESSOR

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## § 201. Supervision and administration; meetings

The State Tax Assessor 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 as-

sessing 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. The State Tax Assessor, or any agent he may designate, 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 his duties, and shall there hold sessions at such times and places as he 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 him to perform his duties. The State Tax Assessor shall give such public notice of said meetings as he deems 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 lists 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 State Tax Assessor or such agent may put to them. Said meeting shall be under the general direction of the State Tax Assessor and governed by such rules of order as said State Tax Assessor shall make. Any town, whose assessors shall fail to attend said meetings without excuse, satisfactory to the State Tax Assessor, shall be liable to pay the reasonable expenses of the State Tax Assessor, or of any person appointed by him, 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 State Tax Assessor and shall be added to the amount of the next state tax levied against such town, or may be recovered in a civil action against such town in the name of the Treasurer of State.

R.S.1954, c. 16, § 68; 1957, c. 165, § 1; 1961, c. 317, § 3.

### **§ 202. Property assessment districts**

The State Tax Assessor may establish property assessment districts not to exceed 6 in number. He may combine 2 or more counties in order to form such a district, but no county shall be divided between 2 districts. He may rearrange such assessment districts from time to time at his discretion.

R.S.1954, c. 16, § 60.

**§ 203. Supervisors and assistants**

The State Tax Assessor may appoint a supervisor for each of such property assessment districts and such other assistants as he may deem necessary for the proper discharge of the duties imposed upon him by sections 55, 202, 203 and 205. When appointed, such supervisors and assistants shall be subject to the Personnel Law. He shall control and direct such supervisors and assistants, prescribe their duties and fix the compensation of each, but the total compensation for any year shall not exceed the aggregate amount appropriated by the Legislature for that purpose. He may transfer supervisors or assistants from their positions, to other positions, or abolish or consolidate such positions.

R.S.1954, c. 16, § 61.

**§ 204. Daily payment to treasurer**

All state, county and forestry district taxes collected by the State Tax Assessor under this Title shall be paid to the Treasurer of State daily.

R.S.1954, c. 16, § 98.

**§ 205. Forms, reports and records**

The State Tax Assessor shall prescribe the form of blanks, reports, abstracts and other records relating to the assessment of property for taxation. Assessors and other officers shall use and follow the forms so prescribed and the State Tax Assessor shall have power to enforce their use.

R.S.1954, c. 16, § 63.

**§ 206. Compensation of assessors, collectors and treasurers**

Municipalities shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this Title. Municipalities shall pay to collectors, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the State Tax Assessor.

1957, c. 165, § 2.

**§ 207. —Conventions**

The State Tax Assessor, during any fiscal year, may apply a sum not to exceed \$200 to be taken from the departmental appropriation of the property division to assist the Maine Muni-

pal Association in defraying the expenses incident to the holding of conventions and meetings of town assessors.

R.S.1954, c. 16, § 58.

## SUBCHAPTER II

### POWERS AND DUTIES OF STATE TREASURER

Sec.

251. Warrants for town assessment of state tax.

252. —Time for issuance.

253. —Requirements.

254. Issuance of warrants or executions.

#### § 251. Warrants for town assessment of state tax

When a state tax is imposed and required to be assessed by the proper officers of towns, the Treasurer of State shall send such warrants as he is, from time to time, ordered to issue for the assessment thereof to the assessors, requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

R.S.1954, c. 16, § 99.

#### § 252. —Time for issuance

When a state tax is ordered by the Legislature, the Treasurer of State shall send his warrants directed to the assessors of each municipality, as soon after the first day of April as is practicable, requiring them to assess upon the polls and estates of such municipality its proportion of the state tax for the current year; and shall in a like manner for the succeeding year, send like warrants for the state tax.

R.S.1954, c. 92, § 31; 1955, c. 399, § 1.

#### § 253. —Requirements

The Treasurer of State in his warrant shall require the assessors of each municipality to make a fair list of their assessments, as required by this Title; to commit such list to the tax collector of such municipality in accordance with section 709; and to return a certificate thereof in accordance with section 712.

R.S.1954, c. 92, § 32; 1955, c. 399, § 1.

#### § 254. Issuance of warrants or executions

The Treasurer of State shall issue warrants or executions against delinquent towns, assessors, constables and collectors to



enforce the collection and payment of state taxes in cases prescribed in this Title.

R.S.1954, c. 16, § 100; 1957, c. 397, § 9.

### SUBCHAPTER III

### BOARD OF EQUALIZATION

Sec.

291. Membership; compensation.

292. Duties.

#### § 291. Membership; compensation

The Board of Equalization, as heretofore established, shall consist of the State Tax Assessor as chairman serving without additional salary, and 2 associate members not otherwise connected with the State Government or any local government thereof appointed by the Governor and Council for terms of 4 years. One of the associate members shall be of the minority party. The associate members shall be persons known to possess knowledge of and training in the valuation of property, and shall devote to the duties of their office such time as may be required of them by the chairman. Each associate member shall be paid a per diem, to be fixed by the Governor and Council, when attending meetings called by the chairman, and shall receive his actual expenses incurred in the performance of his official duties. The director of the property tax division in the Bureau of Taxation shall serve as secretary of the board, and he shall maintain all the records and papers of the board, and be in charge of all its clerical work and correspondence.

R.S.1954, c. 16, § 65.

#### § 292. Duties

The Board of Equalization shall have the duty of equalizing the state and county taxes among the several towns and unorganized territory. It 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. Notice of the proposed valuations of municipalities within each county shall be sent by certified mail to the chairman of the board of assessors of each municipality within that county on or before the first day of November preceding the regular sessions of the Legislature.

R.S.1954, c. 16, § 66; 1961, c. 376.