

**1911. FIRST ANNUAL REPORT OF  
THE NEW HAMPSHIRE STATE  
TAX COMMISSION. CONCORD,  
N. H., DECEMBER 15, 1911**

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**ALBERT O. BROWN & WM. B. FELLOWS & JOHN T. AMEY**

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FIRST ANNUAL REPORT

OF THE

NEW HAMPSHIRE  
STATE TAX COMMISSION.

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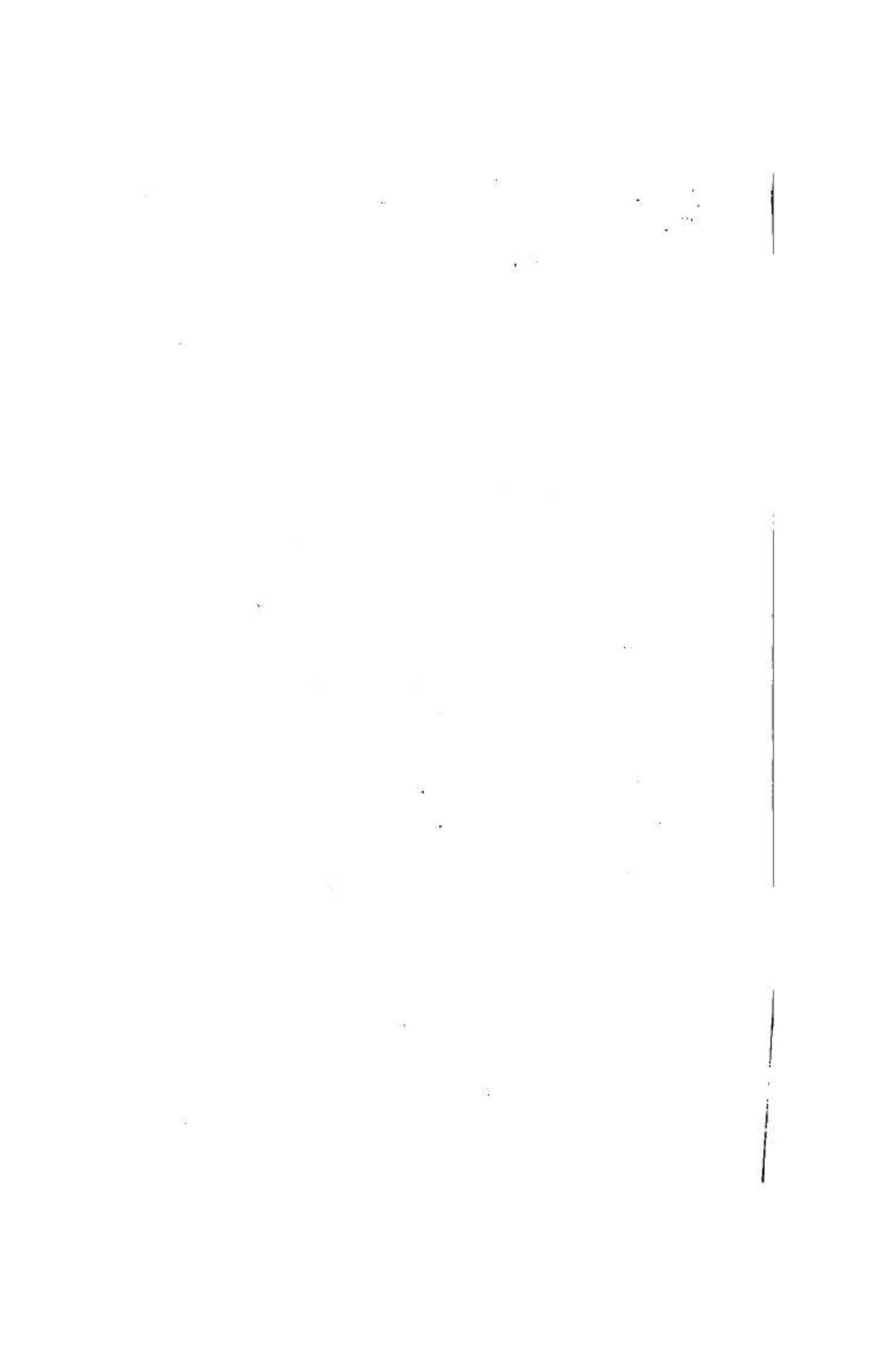
ALBERT O. BROWN, }  
WM. B. FELLOWS, } Commissioners.  
JOHN T. AMEY, }

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CONCORD, N. H., DECEMBER 15, 1911.

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## INTRODUCTORY.

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Act Creating the State Tax Commission.

NEW HAMPSHIRE LAWS, 1911, CHAPTER 169.

AN ACT TO CREATE A PERMANENT TAX COMMISSION AND TO  
PROVIDE FOR THE TAXATION OF CERTAIN PUBLIC SERVICE  
CORPORATIONS AND COMPANIES.

*Be it enacted by the Senate and House of Representatives  
in General Court convened:*

SECTION 1. There is hereby created a commission, to be designated and known as the state tax commission, consisting of three persons known to possess knowledge of the subject of taxation.

SECT. 2. The members of said commission shall be appointed by the supreme court and commissioned by the governor; and any member may be removed by the same authority for inefficiency, neglect of duty or malfeasance in office, but, before removal, the member shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

SECT. 3. The three persons to compose said commission shall be appointed within fifteen days after the passage of this act, one of whom shall be of the leading minority party. Of such three persons one shall be appointed and designated to serve for a term ending on the thirty-first day of March, 1913; one for a term ending on the thirty-first day of March, 1915, and one for a term ending on the thirty-first day of March, 1917, each of said terms to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first appointed as aforesaid, each succeeding commissioner shall be appointed and hold his office for the

term of six years from the expiration of the term of his predecessor, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold his office until his successor shall have been appointed and qualified.

SECT. 4. Removal from the state shall create a vacancy. Whenever a vacancy occurs, an appointment shall be made for the unexpired part of the term.

SECT. 5. The supreme court shall designate one member of the commission to act as chairman, and another member to act as secretary; the members so designated shall serve in such capacities until the expiration of their terms of office, or until vacancies occur, and thereafter such designation shall be made upon the expiration of the term of office of any member and the appointment of a successor. The secretary shall be in attendance at the office of the commission in the state house during regular office hours daily, except when elsewhere engaged in the performance of the duties of his office, holidays and reasonable vacations excepted. A majority of said commissioners shall constitute a quorum for the transaction of the business and the performance of the duties of the commission.

SECT. 6. The commission shall be provided with an office in the state house, in which its records, documents and books shall be kept.

SECT. 7. The annual salary of the secretary of the commission shall be three thousand dollars, and of each of the other members of the commission, twenty-five hundred dollars, and such shall be paid from the state treasury in equal quarterly payments. Supplies required by the commission, and necessary expenses of the commission, and such assistants as may be employed, while on the business of the commission, and fees of witnesses summoned by the commission shall be paid by the state upon the approval of the governor and council. Said commission may appoint a stenographer at a salary not exceeding nine hun-



dred dollars per annum, which shall be paid from the state treasury in equal quarterly payments, and, with the approval of the governor and council, such other assistants as may be necessary.

SECT. 8. It shall be the duty of the commission, and it shall have power and authority

(1) To prescribe the form of inventories upon which individuals and corporations shall list taxable property for return to selectmen and assessors, and the form of invoice books for use by selectmen in taking the invoice required by law, and prepare and furnish at the expense of the state to selectmen and assessors a sufficient number of such inventory blanks and invoice books.

(2) To procure and furnish to the selectmen of the several towns and assessors of cities, on or before the first day of April of each year, suitable blanks upon which to make certificates of the number of polls and the valuation of the ratable estates of their respective towns and cities. Said certificates when completed shall be returned to said commission.

(3) To determine from such certificates the average rate of taxation throughout the state.

(4) To assess the taxes upon railroad, railway, telegraph, telephone, express, dining, sleeping and parlor car companies and corporations or other corporations or companies not a railroad corporation or company owning any cars operated for profit on any railroad in this state as by law provided.

(5) In the year of 1912, and every second year thereafter, to equalize the valuation of the property in the several towns and cities in the state by adding to or deducting from the aggregate valuations of the property in towns and cities such sums as will bring said valuations to the true and market value of said property, so that any public taxes that may be apportioned among them shall be equal and just as between them.

(6) To have and exercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, to the end that all assessments of property be made in compliance with the laws of the state.

(7) To confer with, advise and give the necessary instructions and directions to local assessing officers throughout the state as to their duties, and to that end call meetings of such assessing officers, to be held at convenient places, for the purpose of receiving instructions from the commission as to the laws governing the assessment and taxation of all classes of property.

(8) To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the liability and punishment of individuals, public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the law of this state governing returns for the assessment and taxation of property.

(9) To require county, city, town and other public officers to report information as to the assessment of property, collection of taxes, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the commission may prescribe; and it is hereby made the duty of such officers to furnish said commission with the information required.

(10) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which the commission may have authority to investigate or determine.

(11) To cause depositions of witnesses residing within or without this state, or absent therefrom, to be taken in like manner that depositions of witnesses are taken in civil action in the superior court, in any matter which the commission may have authority to investigate or determine.

(12) To receive complaints and to carefully examine

into all cases where it is alleged that property subject to taxation has not been assessed, or has been fraudulently or for any reason improperly or unequally assessed, or the law in any manner evaded or violated, and to order reassessments of any or all real and personal property, or either, in any assessment district, when in the judgment of said commission such reassessment is advisable or necessary, to the end that all classes of property in such assessment district shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any selectman or assessor shall be deemed willful 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.

(13) To formulate and recommend such legislation as may be deemed expedient to prevent the evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.

(14) To file with the secretary of state on or before the fifteenth day of December in each year their report, showing all the taxable property in the state and the assessed value of the same, in tabulated form, and such other statistics and information as may be deemed of interest.

(15) To exercise and perform such further powers and duties as may be required or imposed upon the commission by law.

SECT. 9. All petitions to the superior court for abatement of taxes assessed by selectmen and assessors may, in its discretion, be referred to the state tax commission, who shall hear the parties and report their findings of fact to the superior court. When a report of the tax commission upon such reference is returned into court, any