

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-66)
109TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 68,
L.D. 105, Bill, "AN ACT Relating to Supplemental Assessments under
the Taxation Statutes."

Amend the Amendment by striking out everything after the
first paragraph and inserting in its place the following:

'36 MRSA §713, first sentence is amended to read:

Supplemental assessments may be made within-5-3 years from
the last assessment date whenever it is determined that any
estates liable to taxation have been omitted from assessment or
any tax on estates is invalid or void by reason of illegality,
error or irregularity in assessment. ↵

A supplemental assessment may be made during the
municipal year whenever, through error or inadvertance, the
assessors have omitted from their assessment or commitment taxes
duly raised by the municipality or its proportion of any state
or county tax payable during the municipal year.'

Statement of Fact

The purpose of this amendment is to change the period which
supplemental assessments may be made from 5 to 3 years.

Filed by Mrs. Post of Owls Head
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of the House
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