

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SIXTIETH LEGISLATURE.

SENATE.

No. 77.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
EIGHTY-ONE.

AN ACT to amend sections sixty-six, sixty-seven
and sixty-eight of chapter six, of the revised stat-
utes, relating to the assessment and abatement of
taxes.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows :*

SECTION 1. Section sixty-six, of chapter six, of the
2 revised statutes, is hereby amended so as to read
3 as follows:

4 “*Sect. 66.* If any person after such notice,
5 does not bring in such list, the assessors shall
6 ascertain otherwise as nearly as may be the nature,
7 amount and value of the estate, real and personal,
8 for which in their judgment such person is liable
9 to be taxed, and he shall be thereby barred of his

10 right to make application to the assessors or the
11 county commissioners for any abatement of his
12 taxes, unless he offers such list with his applica-
13 tion and satisfies them that he was unable to offer
14 such list at the time appointed.”

SECT. 2. Section sixty-seven of said chapter six,
2 is hereby amended so as to read as follows:

3 “*Sect. 67.* The assessors or either of them may
4 require the person presenting such list to make
5 oath to its truth, which either of them may admin-
6 ister, and either of them may require such person
7 to answer all proper inquiries in writing as to the
8 nature, situation and value of his property liable to
9 be taxed in this state, and a refusal or neglect to
10 answer such inquiries shall bar the right of such
11 person to an appeal to the county commissioners,
12 but such lists and answers shall not be conclusive
13 upon the assessors.”

SECT. 3. Section sixty-eight of said chapter six,
2 is hereby amended so as to read as follows:

3 “*Sect. 68.* The assessors for the time being, on
4 written application, stating the grounds therefor,
5 within two years from the assessment, may make
6 such reasonable abatement as they think proper.
7 They shall keep in suitable book form a record of

8 such abatements, with the reasons for each abate-
9 ment, and shall report the same to the town at its
10 annual meeting, and to the mayor and aldermen of
11 cities, on or before the first Monday in March of
12 each year.”

SECT. 4. This act shall take effect when ap-
2 proved.

STATE OF MAINE.

In SENATE, March 2, 1881.

Reported by Mr. BISBEE, from the Committee on the Judiciary, laid on the table to be printed under the Joint Rules.

C. W. TILDEN, *Secretary*.