

MAINE STATE LEGISLATURE

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CHAPTER 5
ABATEMENT

Sec.

101. Abatement and supplemental assessments.

§ 101. Abatement and supplemental assessments

The State Tax Assessor may, subject to the approval of the Governor and Council, within 3 years from the assessment, if justice requires, make an abatement of any state, county or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said State Tax Assessor to the State Controller, and such amount or amounts shall be deducted from such taxes.

The State Tax Assessor may, within 2 years from the assessment, if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by the State Tax Assessor. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly.

R.S.1954, c. 16, § 74.