

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)

O N E - H U N D R E D T H L E G I S L A T U R E

Legislative Document

No. 1438

H. P. 1037

House of Representatives, February 8, 1961

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Smith of Strong.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Inventory of Tax Exempt Property by Assessors.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 91-A, § 35, amended. Section 35 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'Sec. 35. Exempt property; inventory required. Assessors shall include in their inventory, but not in the tax list ~~the number and value of all neat cattle 18 months old and under:~~

- I. Neat cattle. The number and value of all neat cattle 18 months old and under;
- II. Property of veterans. The value of the property of veterans, their widows and minor children not taxed;
- III. Houses of religious worship. The value of all houses of religious worship and parsonages not taxed;
- IV. Property of benevolent and charitable institutions. The value of all property of benevolent and charitable institutions not taxed;
- V. Property of literary institutions. The value of all property of literary and scientific institutions not taxed.'