

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
101st LEGISLATURE

HOUSE AMENDMENT "B" to S. P. 434, L. D. 1177, Bill, "An Act  
Relating to Taxpayers Furnishing List of Property to  
Assessors."

Amend said Bill by striking out all of the 2nd, 3rd, 4th,  
5th and 6th paragraphs and inserting in place thereof the  
following:

" Sec. 34. Taxpayers to list property; penalty;  
verification. Before making an assessment, the assessors shall  
give seasonable notice in writing to all persons; liable to  
taxation in the municipality; to furnish to the assessors true  
and perfect lists of their polls and all their estates as  
hereinafter provided, not by law exempt from taxation, of which  
they were possessed on the first day of April of the same year.

The notice to residents may be given by posting notifi-  
cations in some public place in the municipality; or in such  
other way as the municipality directs.

The notice to nonresident owners ~~may~~ shall be by mail  
directed to the last known address of the taxpayer; ~~or by any  
other method that provides reasonable notice to the taxpayer.~~

~~if any~~ Any person after such notice does not furnish such  
list; he is thereby, liable to taxation in a municipality, shall  
be barred of his this right to make application to the assessors  
or the county commissioners for any abatement of his taxes, if  
after such notice he fails to furnish to the assessors during  
the month of April a true and perfect list of his polls and all  
his estates not by law exempt from taxation of which he was  
possessed on the first day of April of the same year, or unless  
he furnishes such list with his application subsequent to the  
month of April in the same calendar year and satisfies them  
the assessors that he was unable to furnish it at the time  
appointed during the month of April."

Filed by Mr. Cope of Portland.

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the House.

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