

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
101st LEGISLATURE

HOUSE AMENDMENT "C" 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 notifications 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 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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(Filing No. H-389)

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