

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1177

S. P. 434

In Senate, February 7, 1963

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Cram of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to Taxpayers Furnishing List of Property to Assessors.

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

R. S., c. 91-A, § 34, amended. Section 34 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. 34. Taxpayers to list property; penalty, verification. ~~Before making an assessment, the assessors shall give reasonable 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, not by law exempt from taxation, of which they were possessed on the 1st 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 be by mail directed to the last known address of the taxpayer, or by any other method that provides reasonable notice to the taxpayer.~~

All persons, liable to taxation in a municipality, shall furnish to the assessors during the month of April true and perfect lists of their polls and all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

If any person ~~after such notice~~ does not furnish such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he furnishes such list with his applica-

tion and satisfies them that he was unable to furnish it ~~at the time appointed~~ **during the month of April, or unless, being a nonresident owner of real estate only, he admits that his property is accurately platted on the tax maps of the town.**

The assessors or any of them may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and any of them may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the county commissioners, but such list and answers shall not be conclusive upon the assessors.'