

# MAINE STATE LEGISLATURE

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D. C. H. S.

STATE OF MAINE  
SENATE  
108TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 36, L.D. 44, Bill, "AN ACT  
Relating to Abatements by Municipal Tax Assessors."

Amend the bill by striking out everything after the  
enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §841, last ¶, as enacted by PL 1975,  
c. 765, §14-A, is repealed.

Sec. 2. 36 MRSA §841-A, 1st ¶, as enacted by PL 1973, c. 695,  
§22, is repealed as follows:

~~This section shall apply only to primary assessing areas.~~

Sec. 3. 36 MRSA §841-A, 2nd ¶, as amended by PL 1973, c. 695,  
§23, is further amended to read:

The municipal officers, as defined in Title 30, section 1901,  
may, on their own knowledge or on written application therefor,  
make such abatements as they believe reasonable in the real and per-  
sonal taxes on all persons who, by reason of infirmity or poverty,  
are in the judgment of the municipal officers unable to contribute  
to the public charges.'

Statement of Fact

The purpose of this amendment is to remove the power of local  
assessors to grant abatements for infirmity and poverty and places  
this power in the hands of the elected municipal officers.

Reported by the Committee on Taxation.  
Reproduced and distributed pursuant to Senate Rule 11-A.  
March 3, 1977 (Filing No. S-24)