

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 105

S. P. 68

In Senate, January 18, 1979

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

Presented by Senator Teague of Somerset.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT Relating to Supplemental Assessments under the Taxation Statutes.

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

36 MRSA § 713, first sentence, is amended to read:

Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any estates liable to taxation, **or any tax duly levied for the tax year in which the supplemental assessment is made**, have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment.

STATEMENT OF FACT

The purpose of this bill is to allow municipal assessors to include in a supplemental assessment any duly owed tax, or portion thereof, which has been omitted from assessment by mistake or inadvertance.