

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
110TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. H-12)

COMMITTEE AMENDMENT "A" to H.P. 81, L.D. 120, Bill,
"AN ACT Relating to Appeals by Taxpayers from Municipal
Assessment."

Amend the Bill by inserting after the enacting clause
the following:

'Sec. 1. 36 MRSA §706, 3rd ¶, as repealed and replaced
by PL 1977, c. 509, §13, is repealed and the following enacted
in its place:

If notice is given by mail and the taxpayer does not
furnish the list, he is barred of his right to make application
to the assessor or assessors, chief assessor or State Tax
Assessor or any appeal therefrom for any abatement of his taxes,
unless he furnishes the list with his application and satisfies
them that he was unable to furnish it at the time appointed.

Sec. 2. 36 MRSA §706, last ¶, as repealed and replaced
by PL 1977, c. 509, §13, is repealed and the following enacted
in its place:

If the assessor or assessors, chief assessor or the State
Tax Assessor fail to give notice by mail, the taxpayer is not
barred of his right to make application for abatement provided
that upon demand the taxpayer shall 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 the inquiries and subscribe the same bars an appeal, but
the list and answers shall not be conclusive upon the assessor
or assessors, chief assessor or the State Tax Assessor.'

Further amend the Bill by renumbering sections 1 to 3 to be sections 3 to 5.

Statement of Fact

The purpose of this amendment is to provide that if a taxpayer has not received written notice to furnish a true and perfect list of his estate, he shall not be barred from seeking an abatement or an appeal of a denial of an abatement of his taxes.

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the House.

2/9/81

(Filing No. H-12)