

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
116TH LEGISLATURE  
FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 283, L.D. 370, Bill, "An Act to Clarify the Laws Relating to Property Tax Abatements"

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Amend the bill in section 1 by striking out all of subsection 1 (page 1, lines 7 to 22 in L.D.) and inserting in its place the following:

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'1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706.

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The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.'

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STATEMENT OF FACT

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This amendment changes the term "6 months" to "185 days" and restructures the phrasing of 2 sentences in the bill.

Reported by the Committee on Taxation  
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4/22/93 (Filing No. H-182)

COMMITTEE AMENDMENT