

MAINE STATE LEGISLATURE

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NEW DRAFT.

Sixty - Third Legislature.

HOUSE.

No. 230.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
EIGHTY-SEVEN.

AN ACT additional to chapter six of the Revised Statutes, providing for re-assessment of Taxes in certain cases.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows:*

SECTION 1. Any tax, except a poll tax, which is
2 invalid by reason of any error or irregularity in the
3 assessment, and which has not been paid, or which
4 has been recovered back, may be re-assessed by the
5 assessors for the time being, at any time within two
6 years from commitment, to the just amount to
7 which, and upon the estate to whom, such tax
8 ought at first to have been assessed, whether such
9 person has continued an inhabitant of the same
10 city or town or not.

SECT. 2. Taxes re-assessed under the provisions
2 of the preceding section shall be collected and paid
3 over in the same manner as other taxes, and in the
4 warrant to the collector the name of the person to
5 whom the taxes were originally assessed shall be
6 stated. The bond of the collector for the time be-
7 ing, to whom the warrant may be committed, shall
8 apply to such re-assessed tax.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES. }
March 9, 1887. }

Reported from Committee on Legal Affairs by Mr. ALLEN of Alfred;
ordered printed under joint rule.

NICHOLAS FESSENDEN, *Clerk.*