

MAINE STATE LEGISLATURE

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Sixty-Ninth Legislature.

SENATE.

No. 105

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT
HUNDRED AND NINETY-NINE.

AN ACT additional to section ninety-six of chapter six of the
Revised Statutes, relating to Abatement of Taxes.

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

That section ninety-six of chapter six of the Revised Statutes, is hereby amended by adding to said section the following: 'But nothing herein contained shall prevent either party, if aggrieved, from taking an appeal from such decision to the following term of the supreme judicial court, to be holden in the country, where the appeal shall be entered and determined,' so that said section as amended shall read as follows:

'Sect. 96. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at

11 their next meeting and if they think that he is overrated, he
12 shall be relieved by them, and be reimbursed out of the town
13 treasury the amount of their abatement, with incidental
14 charges. The commissioners may require the assessors or
15 town clerk to produce the valuation by which the assessment
16 was made, or a copy of it if the applicant fails. The com-
17 missioners shall allow the costs to the town, taxed as in a
18 suit in the supreme judicial court, and issue their warrant of
19 distress for collection thereof against him, but nothing herein
20 contained shall prevent either party, if aggrieved from tak-
21 ing an appeal from such decision to the following term of the
22 supreme judicial court to be holden in the county where the
23 appeal shall be entered and determined.'



STATE OF MAINE.

IN SENATE, March 8, 1899.

Reported by Mr. REYNOLDS from Committee on Legal Affairs, and
laid on table to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary.*