

# MAINE STATE LEGISLATURE

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# SEVENTY-SECOND LEGISLATURE

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HOUSE.

No. 144

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND FIVE.

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AN ACT amending section 76 of chapter 9 of the Revised  
Statutes relating to the abatement of taxes.

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

Section 1. Section 76 of chapter 9 of the Revised Statutes  
2 is hereby amended by inserting after the word "proper" in  
3 the third line thereof the following: 'If after two years from  
4 the date of assessment a collector is satisfied that a poll tax  
5 or tax upon personal property, or any portion of said tax,  
6 committed to him or to any of his predecessors in office for  
7 collection, cannot be collected by reason of the death, absence,  
8 poverty, insolvency, bankruptcy, or other inability of the per-  
9 son assessed to pay, he shall notify the assessors thereof in  
10 writing, under oath, stating the reason why such tax cannot

11 be collected. The assessors, after due inquiry, may abate  
12 such tax or any part thereof, and shall certify such abatement  
13 in writing to the collector ; and said certificate shall discharge  
14 the collector from further obligation to collect the tax so  
15 abated,' so that said section when amended shall read as fol-  
16 lows :

'Sect. 76. The assessors for the time being, on written  
18 application, stating the grounds therefor, within two years  
19 from the assessment, may make such reasonable abatement  
20 as they think proper. If after two years from the date of  
21 assessment a collector is satisfied that a poll tax or tax upon  
22 personal property, or any portion of said tax, committed to  
23 him or to any of his predecessors in office for collection, can-  
24 not be collected by reason of the death, absence, poverty,  
25 insolvency, bankruptcy, or other inability of the person  
26 assessed to pay, he shall notify the assessors thereof in writ-  
27 ing, under oath, stating the reason why such tax cannot be  
28 collected. The assessors, after due inquiry, may abate such  
29 tax or any part thereof, and shall certify such abatement in  
30 writing to the collector ; and said certificate shall discharge  
31 the collector from further obligation to collect the tax so  
32 abated. They shall keep in suitable book form, a record of  
33 such abatements, with the reasons for each, and report the  
34 same to the town at its annual meeting, and to the mayor and  
35 aldermen of cities, by the first Monday in each March.'



STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,

Augusta, February 15, 1905.

Reported by Mr. BAXTER from Committee on Legal Affairs and  
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*