

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 84

STATE OF MAINE.

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

AN ACT relating to Supplementary Assessments.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section thirty-five of chapter nine of the revised
2 statutes is hereby amended, by striking out the words "by
3 mistake" wherever they occur in said section, so that the
4 said section, as amended, shall read as follows:

'Section 35. When any assessors, after completing the
6 assessment of a tax, discover that they have omitted any
7 polls or estate liable to be assessed, they may, during their
8 term of office, by a supplement to the invoice and valuation,
9 and the list of assessments, assess such polls and estate their
10 proportion of such tax according to the principles on which

11 the assessment was made, certifying that they were omitted.
12 Such supplemental assessments shall be committed to the
13 collector with a certificate under the hands of the assessors,
14 stating that they were omitted, and that the powers in their
15 previous warrant, naming the date of it, are extended there-
16 to; and the collector has the same power, and is under the
17 same obligations to collect them, as if they had been con-
18 tained in the original list; and all assessments shall be valid,
19 notwithstanding that by such supplement the whole amount
20 exceeds the sum to be assessed by more than five per cent, or
21 alters the proportion of tax allowed by law to be assessed on
22 the polls.'

STATE OF MAINE.

IN SENATE,

January 29, 1909,

Reported by Mr. WHEELER from Committee on Taxation
and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary.*