

MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

HOUSE

NO. 189

House of Representatives, Feb. 8, 1917.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent up for concurrence.

W. R. ROIX, Clerk.

Presented by Mr. Allan of Portland.

STATE OF MAINE

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

AN ACT to change the date of assessment of taxes.

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

Section 1. Section nine of chapter ten of the Revised
2 Statutes of 1916 is hereby amended by striking out the
3 word "April" in the third line of said section and insert-
4 ing in the place thereof the word 'May,' so that said sec-
5 tion as amended shall read as follows:

'Sect. 9. Taxes on real estate shall be assessed in the
2 town where the estate lies, to the owner or person in pos-
3 session thereof on the first day of each May. In cases of

4 mortgaged real estate, the mortgagor, for taxation, shall be
5 deemed the owner, until the mortgagee takes possession,
6 after which the mortgagee shall be deemed the owner.'

Sect. 2. Section thirteen of chapter ten of the Revised
2 Statutes of 1916 is hereby amended by striking out the
3 word "April" in the third line of said section and inserting
4 in place thereof the word 'May,' so that said section as
5 amended shall read as follows:

'Sect. 13. All personal property within or without the
2 state, except in cases enumerated in the following section,
3 shall be assessed to the owner in the town where he is an
4 inhabitant on the first day of each May.'

Sect. 3. All acts and parts of acts inconsistent herewith
2 are hereby repealed.