

# MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

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SENATE

NO. 216

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In Senate, March 7, 1923.

Referred to Committee on Judiciary, and five hundred copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Hinckley of Cumberland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-THREE

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AN ACT to Amend Section 77 of Chapter 10 of the Revised Statutes relative to Assessors making abatements and recording and reporting abatements.

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

Section 77 of Chapter 10 of the Revised Statutes is hereby  
2 amended by striking out in the fifth line "said" and inserting  
3 in lieu thereof 'any' and striking out in the thirteenth and  
4 fourteenth lines of said Section, the words "They shall  
5 keep in suitable book form a record of such abatements,  
6 with the reasons for each, and report the same," and insert-  
7 ing in place thereof, the words 'When such abatement is  
8 made, a record thereof together with the name of the party

9 or parties benefited by the abatement, and the amount of  
10 the abatement together with the reasons for such abate-  
11 ment shall, within thirty days after such abatement, be  
12 made and kept in suitable book form, open to the public at  
13 reasonable times, and a report of the same be made' so that  
14 said Section when amended, shall read as follows:-

Sect. 77. ASSESSORS MAY MAKE ABATEMENTS;  
2 RECORD AND REPORT OF ABATEMENTS. The  
3 assessors for the time being, on written application, stating  
4 the grounds therefor, within two years from the assess-  
5 ment, may make such reasonable abatement as they think  
6 proper. If after two years from the date of assessment a  
7 collector is satisfied that a poll-tax or tax upon personal  
8 property, or any portion of any tax, committed to him or  
9 to any of his predecessors in office for collection, cannot be  
10 collected by reason of the death, absence, poverty, in-  
11 solvency, bankruptcy, or other inability of the person  
12 assessed to pay, he shall notify the assessors thereof in  
13 writing, under oath, stating the reason why such tax cannot  
14 be collected. The assessors, after due inquiry, may abate  
15 such tax or any part thereof, and shall certify such abate-  
16 ment in writing to the collector; and said certificate shall  
17 discharge the collector from further obligation to collect  
18 the tax so abated. When such abatement is made, a record  
19 thereof together with the name of the party or parties  
20 benefited by the abatement, and the amount of the abate-  
21 ment together with the reasons for such abatement, shall,

22 within thirty days after such abatement, be made and kept  
23 in suitable book form, open to the public at reasonable  
24 times, and a report of the same be made to the town at its  
25 annual meeting, and to the mayor and aldermen of cities, by  
26 the first Monday in each March.