

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 1043

H. D. No. 278

House of Representatives, March 5, 1925.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Nichols of Portland.

STATE OF MAINE

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

AN ACT Relating to the Notice Given by the Assessors of
Taxes Before Assessment.

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

Section seventy-four of chapter ten of the revised statutes
2 is hereby amended by striking out all of said section and
3 inserting the following as section seventy-four of chapter
4 ten:

'Sect. '74. Before making an assessment, the assessors
2 shall give seasonable notice in writing to all persons subject
3 to taxation in their respective towns, which notice shall be
4 posted in one or more public places in each town or shall
5 be given in such other way as the town at its annual meet-

6 ing, or the city council in cities, may direct. Such notice
7 shall require the said persons to bring in to the assessors,
8 before the date therein specified, in case of residents, a
9 true and perfect list, on a form required by the assessors
10 of taxes, of all their polls and all their real and personal
11 estate not exempt from taxation of which they were pos-
12 sessed on the first day of April of the same year; in case
13 of non-residents, a true and perfect list of their real and
14 personal estate in that town not exempt from taxation.
15 Such notice shall also require all persons to bring in to the
16 assessors, before the date therein specified, which shall not
17 be later than June first following, unless the assessors for
18 cause shown extend the time to July first, true and perfect
19 lists of all real and personal estate in that town held by
20 them respectively for literary and scientific, charitable and
21 benevolent purposes on April first preceding, or at the elec-
22 tion of any such person, on the last day of its fiscal year
23 last preceding said April first and such list shall state the
24 amount of receipts and expenditures for said purposes dur-
25 ing the year last preceding said days.'