

# MAINE STATE LEGISLATURE

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NEW DRAFT

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Legislative Document

No. 913

H. P. 1590

House of Representatives, March 13, 1933.

Reported by Mr. Mack from Committee on Taxation and laid on table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

New Draft of H. P. 663, L. D. 196.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

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AN ACT Relating to Notice of Taxable Property

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

**R. S., c. 13, § 70, amended.** Section 70 of chapter 13 of the revised statutes is hereby amended to read as follows :

**'Sec. 70. Assessors to give notice to bring in lists of taxable property; if no lists are brought in, no claim for abatement.** Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, **or any non-resident owner after being reasonably requested thereto by the assessors,** does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. **The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.'**