

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 64

H. P. 203

House of Representatives, January 17, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Stilphen of Dresden.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT to Make More Certain Proof of Service of Tax Notices and Demands.

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

Sec. 1. Form of tax notices and demands. All notices and demands required under the laws of this state for the collection of taxes shall be in writing and signed by the collector of taxes.

Sec. 2. Service upon taxpayers residing within the state. Service of such notices or demands shall be made upon residents of this state by any officer qualified to make service of civil process within his jurisdiction, by giving the notice or demand in hand to the taxpayer.

Sec. 3. Service upon taxpayers residing outside the state. Service on taxpayers residing outside this state shall be made by registered mail, return receipt requested, sent to the known address of the taxpayer. Failure of such taxpayer to furnish the collector with such address, shall render notice or demand unnecessary.

Sec. 4. Proof of service. The officer's return of service, made upon a copy of such notice or demand, filed with and recorded by the clerk of the town where the tax is assessed, shall constitute proof of service. A like

return by the collector, filed and recorded as provided in case of service by an officer, together with the return receipt, shall constitute proof of service upon a non-resident of the state.

Sec. 5. Fees. The officer shall receive 50 cents for making such service, together with his travel as in civil process, which shall be recovered as a part of the costs in any suit or other tax proceedings.