

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 543

H. P. 1335

House of Representatives, February 12, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Eddy of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Assessors.

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

R. S., c. 13, § 32, amended. Section 32 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 32. Supplementary assessments may be made. When any assessors, **for the time being**, after completing the assessment of a tax, discover that they have omitted any polls or estate **or portions thereof, or any specific parcel of real estate** liable to be assessed, **or that such polls, estate or portions thereof, or specific parcel of real estate has been otherwise omitted from previous assessment**, they may, ~~during their term of office, by a supplement to the invoice and valuation,~~ **within 30 days after such disclosure by a supplement to the invoice and valuation**, and the list of assessments, assess such polls and estate, **and portion thereof, and specific parcels of real estate**, their proportion of such tax **for the specific tax years for which such tax should have been assessed**, according to the principles on which such assessments ~~was~~ **were** made, certifying that they were omitted. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, **for the time being**, stating that they were omitted, and that the powers in their previous warrant, naming the

date of it, are extended thereto; and the collector has the same power, and is under the same obligations to collect them, **including authorized interest for the respective tax years**, as if they had been contained in the **respective original lists**; and all assessments shall be valid, notwithstanding that by such supplements the whole amount exceeds the sum to be assessed by more than 5%, or alters the proportion of tax allowed by law to be assessed on the polls.'