

MAINE STATE LEGISLATURE

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E I G H T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 208

S. P. 152

In Senate, February 2, 1937.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Beckett of Washington by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to Notice of Taxable Property by Assessors.

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, as amended by chapter 180 of the public laws of 1933, is hereby further 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; penalty. 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 **under oath** 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 **within 2 weeks of said 1st day of April.** 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. **Whoever violates any provision of this section shall be punished by a fine of not more than \$1000 or by imprisonment for not more than 60 days.'**