

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. 338

H. P. 1052

House of Representatives, February 9, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Donahue of Biddeford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to Lists of Taxable Property of Non-residents.

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. 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; **and in the case of non-resident owners of property, shall give seasonable notice to them,** to make **under oath** and bring in **or send** 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. **Every report required by this section shall be accompanied by a description of the property reported which will be accurate enough to identify it according to the provisions of law.'**