

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. 656

H. P. 1584

House of Representatives, February 16, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Donahue of Biddeford.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to Abatement of Taxes of a Non-resident.

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

R. S., c. 13, § 73, amended. The first 2 sentences of section 73 of chapter 13 of the revised statutes are hereby amended to read as follows:

'The assessors for the time being, on written application, stating the grounds therefor **and stating therein the value of the property assessed, as estimated by the owner,** within ~~2 years~~ **6 months** from the assessment, may make such reasonable abatement as they think proper. If after 2 years from the date of assessment, a collector is satisfied that a poll-tax or tax upon personal property, or any portion of any tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected.'